No 660
23/10/99

CUSTOMS [INCLUDING LAND CUSTOMS, PORTS, LIGHT DUES, AND TOBACCO (BOMBAY TOWN) ACT IV OF 1857].

I.—RECRUITMENT AND ORGANIZATION OF THE DEPARTMENT.

1. The posts of Commissioner of Customs and Collector of Customs, Bombay, will be held by members of the Covenanted Civil Service. The office of Assistant Collector of Bombay with its attached duties in the Land Revenue, Customs, Opium, Registration, Stamps and Stationery Departments will ordinarily be held by a Covenanted Civilian although not absolutely reserved for members of the Covenanted Civil Service. Appointments in the appraising, gauging and preventive branches of the Customs Department will be open to qualified persons irrespective of race. (G. R. No. 1665, dated 4th March 1891.)

2. His Excellency the Governor in Council is pleased, with the approval of the Government of India, to prescribe the following rules for the recruitment and organization of the Customs Department in the Bombay Presidency:—

Rules.

1. The appointments of Assistant Collectors of Customs (except that of the Assistant Collector of Bombay, with its attached duties in the Land Revenue, Customs, Opium and other Departments,) and of Superintendent of the Preventive Service will ordinarily be filled by members of the Bombay Provincial Service. All appointments of a lower class in the Customs Department shall be held to constitute the subordinate Customs Service. For the purpose of these rules the Opium Department shall be regarded as a branch of the Customs Department.

2. The rules for regulating the admission of candidates into the lower grades of the public service published under notification of Government in the Educational Department No. 597, dated 4th April 1888, or such rules as may hereafter be made in modification or supersession of them, will ordinarily apply to all first appointments to the subordinate Customs Service. In filling up those appointments, however, candidates who have passed the University Examination for a degree in Science or Arts in such subjects as fit them for Customs work shall be accorded preference over candidates who have passed the First Examination for the degree of B.Sc. or B.A., and the latter shall be accorded preference over candidates who have merely passed the School Final Examination.

3. The Collector shall have the power to appoint to the appraising, gauging and preventive branches, on the ground of special qualifications

for technical duties, persons who may not have satisfied the conditions prescribed in those rules.

4. Every person appointed to the subordinate Customs Service shall be required to pass at the first examination held after he has served for one year in the following subjects:—

A.

(1) Employés who are natives of India and whose vernacular is native to India—

English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Europeans or natives of India whose vernacular is English—

Hindustáni, Maráthi or Gujaráti, comprising fluent conversation and translation of easy narrative from English into vernacular and from the vernacular into English.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878.
" The Sea Customs Act No. VIII of 1878.
" The Merchandise Marks Act No. IV of 1889.
" The Merchant Shipping Act No. VII of 1880.
" The Native Passenger Ships Act No. X of 1887.
" The Opium Act No. I of 1878.
" The Petroleum Act No. XII of 1886.
" The Ports Act No. X of 1889.
" The Transport of Salt Act No. XVI of 1879.
" The Stamp Act No. I of 1879.
" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The Abkári Act No. V of 1878.
" The Salt Act No. II of 1890.
" The Tobacco Act No. IV of 1857.

C.

Departmental Orders.

5. An employé who fails to pass at the first examination held after he has served one year shall be liable to be removed from his appointment, but he may be retained till the next subsequent examination, failing to pass which he shall be removed from his appointment.

6. No person will be confirmed in the gauging branch until he satisfies the Collector of his ability to use gauging rods and callipers correctly and produces a certificate from the Chemical

Analyser to Government of ability to test petroleum and to test liquors by distillation.

7. No person will be confirmed in the examining branch until he satisfies the Collector of his general knowledge of commercial products and of his competence to assess values of various articles.

8. Promotion will ordinarily be given within the several branches, but it will be competent for the Commissioner or Collector to transfer an employé from one branch to another on the ground of special fitness for the duties to be performed in a post which falls vacant.

9. In the Customs Department the superior appointments, except as to places specially reserved as provided for by law or by these rules, will ordinarily be filled by promotion according to proved merit and fitness from amongst members of the subordinate service.

10. If a vacancy cannot be filled in accordance with the last rule, it may be filled by transfer from another Department of the Bombay Provincial Service or by the appointment of a person who has qualified as a candidate for the Bombay Provincial Service.

11. In the event of its not being possible to fill a vacancy in accordance with either of the two preceding rules the Governor in Council shall appoint by selection.

12. Every person appointed to a place ordinarily filled according to the provisions of Rule 9 shall be required to pass at the first examination held after the lapse of one year from the date of appointment an examination in the following subjects, unless he has already passed an examination in those subjects:

A.

The following Acts:—

Indian.—The Arms Act No. XI. of 1878.

" The Sea Customs Act No. VIII of 1878.

" The Emigration Act No. XXI of 1883.

" The Explosives Act No. IV of 1884.

" The Merchandise Marks Act No. IV of 1889.

" The Merchant Shipping Act No. VII of 1880.

" The Native Passenger Ships Act No. X of 1887.

" The Navigation Act XI of 1850.

" The Opium Act No. I of 1878.

" The Petroleum Act No. XII of 1886.

" The Ports Act No. X of 1889.

Indian.—The Ships Registry Act No. X of 1841.

" The Transport of Salt Act No. XVI of 1879.

" The Stamp Act No. I of 1879.

" The Steam Ships Act No. VII of 1884.

" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The A'bkári Act No. V of 1878.

" The Registry of Vessels Act No. XIX of 1838.

" The Salt Act No. II of 1890.

" The Survey of Steam Vessels Act No. IV of 1873.

" The Tobacco Act No. IV of 1857.

B.

Standing Orders, Rules and Notifications under those Acts.

13. If an officer required to pass the examination under the preceding rule fails to pass within the time prescribed he shall be liable to be removed from his office, but it shall be competent to the Governor in Council to extend his period of probation for a further period of one year.

Note.—These rules are liable to modification hereafter should it be found necessary to effect any changes in them in order to bring them into accord with any scheme for the constitution of the Bombay Provincial Service which may eventually be adopted.

(G. N. No. 1665, dated 4th March 1891.)

3. The Governor in Council is pleased to direct the following additions to Rule 12 of the rules for the recruitment and organization of the Customs Department published under Government Notification No. 1665, dated 4th March 1891 :—

"Every such person shall also be required to pass at the first examination held after the lapse of one year from the date of his appointment an examination according to the Higher Standard in Hindustáni, Maráthi or Gujaráti, unless he has already passed such test within two years of his appointment.

"An officer may appear in both law and language or in one only of these subjects at the first examination, and if he passes in one only will ordinarily be exempted from the necessity of again appearing in that subject, and allowed a further period of one year to qualify in the other.

"Examinations under this rule will be conducted by the Central Committee for Departmental Examinations."

(G. N. No. 7893, dated 5th October 1892.)

4. His Excellency the Governor in Council is pleased to make the following modifications with regard to the Departmental Examination of the

officers of the Preventive Department of the Bombay Customs House in the rules published by Government Notification No. 1665 of the 4th March 1891 for the recruitment and organization of the Customs Department in the Bombay Presidency:—

Rules.

1. Every officer of the Preventive Department shall be required, after he has served for one year, to pass an examination in the following subjects:

A.

(1) Officers who are natives of India and whose vernacular is native to India—English, comprising handwriting, spelling and ability to draft clearly and correctly.

(2) Officers whose vernacular is English—Hindustáni, Maráthi or Gujaráti, colloquial test.

B.

The following Acts:—

Indian.—The Arms Act No. XI of 1878, Sections 1, 4 and 6 to 12, with the rules for Transport, Import and Export.

" The Sea Customs Act No. VIII of 1878.

" The Merchant Shipping Act No. VII of 1880, Sections 33 to 53.

" The Native Passenger Ships Act No. X of 1887, Chapters I—IV.

" The Opium Act No. I of 1878 and Rules: the parts relating to Import, Export and Transport, and Sections 15 to 21.

" The Petroleum Act No. XII of 1886, Sections 3, 7, 9 and 10 and Import Rules 1—22.

" The Ports Act No. X of 1889, Sections 33 and 34 and Part 3 of Schedule I.

" The Tariff Act No. XI of 1882 and amending Acts.

Bombay.—The Ábkári Act No. V of 1878, Sections 3, 9, 10, 12 and 36 to 42, 54 and 55.

" The Salt Act No. II of 1890, Section 3, clauses (*d*) to (*h*) and (*k*) to (*o*), and Sections 34, 36, 38, 41, 43 and 44.

" The Tobacco Act No. IV of 1857, Sections 2 to 4, 6 to 9, 11, 12, 18 and 19.

C.

Standing Orders.

2. The examination will be divided into two parts—

(i) The Sea Customs Act.

The Tariff Act.

Standing Orders with the vernacular, to be taken at the end of the first year, and

(ii) The Miscellaneous Acts and Rules, to be taken six months later on.

3. Officers who pass only this lower test are not eligible for appointments in the gauging and other branches of the Customs House unless and until they pass the higher test under the rules prescribed in the above quoted notification.

4. These rules do not bar any officer from examination under the higher test.

(G. N. No. 5511, dated 31st July 1893.)

5. The Departmental Examinations which officers of the Customs Branch of the Provincial Service have to pass under Rule 12 of the rules for the recruitment and reorganization of the Customs Department prescribed by Government Notification No. 1665, dated 4th March 1891, should be conducted in Bombay by the Central Committee, and in Sind by the Branch Committee, for Departmental Examinations, the Collector of Customs or his Assistant being appointed an additional member of the Examination Committee.

The examination prescribed for members of the Subordinate Customs Service should be held in Sind annually at the Collector's kacheri, Karáchi and should be conducted in the same way as the Subordinate Departmental Examinations of the Revenue, Police and Registration Departments; the question papers being drawn up by the Collector of Customs, Karáchi, who, or in his absence, his Assistant, should form one of the Committee in respect of this examination. In Bombay the examination may continue to be held annually at the office of the Collector of Customs, Bombay, and conducted by a Committee consisting of the Collector as President and two members appointed by the Commissioner from among the Assistant Collectors of Customs or Salt Revenue in Bombay.

(G. Rs. Nos. 6686, dated 29th September 1891, and 8729, dated 17th December 1891.)

6. The test for the Maráthi and Gujaráti Higher Standard Examination referred to in Government Notification No. 7893, dated 5th October 1892, should be the same as that prescribed for the Junior Civil Servants' Higher Standard Departmental Examination in those languages. The same degree of proficiency should be required of the candidates for the Higher Standard in Hindustáni as in Maráthi and Gujaráti, and the subjects of examination should be the same, *viz.*:—

(1) Translation from English.

(2) Translation into English.

(3) Reading and explaining native papers and conversation.

(G. R. No. 1477, dated 23rd February 1893.)

II.—APPOINTMENTS AND POWERS OF OFFICERS, &c.

1. In exercise of the power conferred in this behalf by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers of Customs to exercise the powers conferred, and to perform the duties imposed by the said Act, on the said officers, in the manner hereinafter prescribed, namely :—

* * * * *

(3) The Collector of Salt Revenue to be the Chief Customs Officer for all the Continental ports of the Presidency of Bombay, and to exercise for such ports the powers indicated in Section 182 (*a*);

(4) The Deputy Collector of Salt Revenue for the Southern Division to be the Chief Customs Officer at all ports in the said Division, and to have the powers indicated in Section 182 (*a*);

* * * * *

(6) All Assistant Collectors of Salt Revenue to be Customs Collectors at all ports within their respective charges, and to have the powers indicated in Section 182 (*b*);

(7) The officer in charge of the Customs House at Kárwár, all Sir-Kárkuns in charge of tálukas, and all other officers in charge of Custom-houses at the Continental ports, to be Customs Collectors for the ports in their respective charges, and with the exception of officers of a lower rank than a Sir-Kárkun, to have the powers indicated in Section 182 (*c*).

(G. N. No. 6512A, dated 20th September 1882.)

2. In exercise of the power conferred by Section 6 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to authorize the Commissioner in Sind to exercise, subject to Government, the chief control in matters relating to Sea Customs in the Province of Sind.

(G. N. No. 7943, dated 8th October 1884.)

3. In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act, 1878), and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to appoint the following officers to be officers of Customs as hereinbelow respectively specified, and to exercise the powers conferred, and to perform the duties imposed by the said Act on such officers respectively, namely :—

(1) The Commissioner of Customs, Salt, Opium and A'bkári to be the Chief Customs Authority throughout the Presidency of Bombay, except for the ports in Sind and the port of Aden;

(2) The Collector of Land Revenue, Customs and Opium, Bombay, to be the chief Customs officer at the port of Bombay and to be a Customs Collector for that port;

(3) The First Assistant Collector of Bombay to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section;

(4) The Assistant Collector of Customs stationed at the Prince's Dock, Bombay, to be a Customs Collector for the port of Bombay, except for the purposes of Section 182 of the said Act, and to be an Assistant Collector of Customs for the purposes of clause (*b*) of the said section.

(G. N. No. 4437, dated 25th May 1892.)

4. In exercise of the power conferred by Section 6 of Act VIII of 1878 (The Sea Customs Act), and in continuation of Notification* No. 1674 A, dated 9th March 1892, the Governor of Bombay in Council is pleased to appoint the following officers of Customs, respectively, as set forth below, to exercise the powers conferred and to perform the duties imposed on a Customs Collector by the sections of the said Act hereinafter specified in respect of each such officer:—

* Misquoted for G. N. No. 4137, dated 25th January 1892.

1. The Assistant Collectors in charge of the Import and Export Departments of the Bombay Custom House—Sections 24, 29, 42, 55, 57, 58, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195 and 201.

2. The Superintendent, Preventive Service—Sections 59, 67, 85 and 201, and to the extent of granting written permission (*a*) under Section 70 when a vessel has been entered inwards under Section 57, or outwards under Section 61, for the discharging and shipping respectively without the presence of a Customs officer, of all cargo—

(1) to be discharged or shipped in the Wet Docks;

(2) to be discharged or shipped in the stream by a steamer or square-rigged vessel, except dutiable, restricted or doubtful goods;

(3) to be discharged or shipped by a country craft at the free anchorage;

and (*b*) under Section 72 for discharging and shipping or water-bearing goods beyond the notified hours on other than Sundays, holidays or prohibited days.

3. The Preventive officers in charge of the Máhim, Warli and Arthur Bandar Custom Houses—Sections 158, 159, 160 and 201.

4. All Preventive officers in the Town and Island of Bombay to the extent of granting under Section 72 written permission to land, at the several wharves where such landing is allowed, fresh fruit, vegetable and live-stock on all days, including Sundays and holidays.

(G. N. No. 4437-A., dated 25th May 1892.)

Note.—A similar notification prescribing and limiting the powers and duties of officers of Customs at the ports of Karáchi, Keti Bandar and Sirganda has been issued by the Commissioner in Sind under Section 9, and will be found reproduced in its proper place.

In exercise of the powers conferred by Section 6 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased, in supersession of clause (1) of sub-paragraph (*a*) of Notification No. 3681A, dated 15th May 1897, to appoint the Collector of Customs and Salt Revenue in Sind to be Chief Customs Officer for all ports in Sind and to be Chief Customs Collector in Sind.

(G. N. No. 9231, dated 20th December 1897.)

5. Section 6 of the Sea Customs Act, 1878, does not limit the power of a Local Government to appointing officers of Customs only in places where duties of Sea Customs are leviable. No such limitation is either expressed or intended in that section. The section runs, 'the Local Government of every place in which duties of Sea Customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.' But the words 'of every place in which duties of Sea Customs are leviable' qualify the words 'Local Government' only, and not the officers of Customs who may be appointed. No Local Government could, under that section, appoint officers of Customs unless it were the Local Government of a place in which duties of Sea Customs are leviable. The powers and duties conferred and imposed by the Act on Customs officers may be prescribed and limited with the sanction of the Local Government by the Chief Customs Authority under Section 9 (*a*), and when there is no Customs House the duties of officers of Customs would, unless the Local Government otherwise direct, be performed by the Collector of the District and his subordinates. But it is open to the Local Government to direct that in such places Customs officers should perform such duties, and then the Chief Customs Authority can, with the sanction of Government, prescribe and limit the powers and duties of such officers of Customs. Section 8, it may be noted, provides only for the performance, by Collectors and their subordinates, of duties imposed, not for the exercise by them of powers conferred. (L. R. No. 238, dated 18th February 1891; *vide* Government Resolution No. 1638, dated 3rd March 1891.)

6. His Excellency the Governor in Council is pleased under the powers vested in him by Section 7, Chapter II, of the Sea Customs Act, 1878, to delegate to the Commissioner in Sind authority to appoint officers of Sea Customs to the charge of the ports and wharves in the Province of Sind declared to be such under the foregoing notifications*). (G. N. No. 5725 C, dated 27th October 1879.)

* *i. e.* Notification Nos. 5725 A and 5725 B dated 27th October 1879; *vide* Orders Nos. 4 and 5, Sub-head III.

7. In exercise of the power conferred by Section 7 of Act VIII of 1878 (The Sea Customs Act, 1878), the Governor of Bombay in Council is pleased delegate the following powers, vested in Govern-

ment by the first clause of Section 6 of the Act, to the following officers in the manner hereinbelow prescribed, namely :—

(1) To the Chief Customs Authority.	The power of making all appointments of persons to be officers of Customs, excepting the appointments of gazetted officers in the Customs Department.
(2) To the Collector of Customs and the Collector of Salt Revenue.	The power to appoint persons to be officers of Customs within their respective jurisdictions on salaries under Rs. 100, subject to such limitations as the Chief Customs Authority may impose on such power of appointment under Section 9 (*a*).
(3) To the Deputy and Assistant Collectors of Salt Revenue.	The power to appoint persons to be officers of Customs within their respective jurisdictions, subject to such general or special rules as may from time to time be prescribed.

(G. N. No. 6512 B, dated 20th September 1882.)

8. In exercise of the power conferred by Section 7 of the Sea Customs Act-VIII of 1878, His Excellency the Right Honourable the Governor in Council is pleased to authorize the Commissioner of Customs, Salt, Opium and A'bkári to appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred and to perform the duties imposed by the Act on such officers. (G. N. No. 645, dated 23rd January 1884.)

Under the authority delegated to him by Government under Section 7 of the Sea Customs Act, 1878, the Commissioner of Customs, Salt, Opium and A'bkári hereby appoints the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to be officers of customs. (Commissioner of Customs No. 783 of 26th January 1884.)

The Commissioner of Customs, Salt, Opium and A'bkári, with the sanction of Government, hereby authorizes the Superintendent, Coast Guard Service, and Coast Guard Inspectors of the Salt and Continental Customs Department and their crews to exercise the powers and perform the duties indicated in Section 166 of the Sea Customs Act, 1878. (Commissioner of Customs No. 785, dated the 26th January 1884.)

9. In exercise of the power conferred in this behalf by Section 188 of Act VIII of 1878 (The Sea Customs Act, 1878,) and in supersession of all previous notifications on the same subject, the Governor of Bombay in Council is pleased to empower the following officers of Customs, in virtue of their office, to hear appeals under the provisions of the said Act, namely :—

(1) * * * *

(2) The Collector of Salt Revenue to hear appeals from decisions passed by Customs Collectors subordinate to him;

(3) The Deputy Collector of Salt Revenue for the Southern Division to hear appeals from deci-

sions passed by Customs Collectors, subordinate to him, invested with powers not exceeding those indicated in Section 182 (*c*).

(G. N. No. 6512 D, dated 20th September 1882.)

10. In exercise of the power conferred by Section 188 of the Sea Customs Act, No. VIII of 1878, and in modification of so much of Government Notification No. 6512 D, dated 20th September 1882, as relates to the powers conferred on the Collector of Customs, Bombay, His Excellency the Governor in Council is pleased to empower the Collector of Customs, Bombay, in virtue of his office, to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 2562 A, dated 27th April 1887.)

In exercise of the powers conferred by Section 188 of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council is pleased to empower the Customs Collector, Karáchi, in virtue of his office to hear appeals under the provisions of the said Act from decisions passed by the Customs Collectors subordinate to him. (G. N. No. 3681 B, dated 15th May 1897.)

11. In exercise of the powers conferred by Section 9 of the Sea Customs Act, 1878, the Chief Customs Authority in Sind is pleased, with the sanction of the Governor of Bombay in Council, to make the following Rules prescribing and limiting the powers of officers of Customs at the ports of Karáchi, Keti Bandar and Sirganda :—

1. In these Rules 'the Act' means the Sea Customs Act, 1878, and 'Section' means a section of that Act.

2. The Senior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform all the duties imposed by the Act on a Customs Collector with the exception of those indicated in clause (*a*) of Section 182 of the Act.

3. The Junior Assistant Collector of Customs shall for the port of Karáchi exercise all the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 42, 55, 57, 58, 59, 61, 62, 63, 64, 65, 66, 86, 120, 121, 128, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

4. The Head Preventive Officer shall for the port of Karáchi exercise the powers conferred upon a Customs Collector by Sections 24 and 67, and shall have power to grant written permission, under Section 72 of the Act, for the landing of fresh fruit, vegetables and live stock—

(*a*) on any Sunday or holiday,

(*b*) on any day beyond the hours from time to time appointed by the Chief Customs Authority by notification in the official Gazette at any wharf which is appointed for the landing of such goods.

5. The officer in charge of Customs, Keti Bandar, and the officer in charge of Customs, Sirganda, shall for their respective ports exercise the powers conferred and perform the duties imposed on a Customs Collector by Sections 24, 29, 55, 57, 58, 61, 62, 63, 65, 86, 137, 141, 143, 158, 159, 160, 161, 195, 200 and 201.

(Commissioner in Sind's Notification No. 4682, dated 7th September 1897.)

12. The Customs Department, Bombay, is authorized to purchase canoes at prices varying from Rs. 60 to Rs. 150. (G. R. No. 2112, dated 11th June 1860.)

13. The authority conveyed in the foregoing Resolution is applicable also to the Collector of Salt Revenue. (G. R. No. 2514, dated 1st May 1875.)

14. The Commissioner of Customs, Salt and Opium is authorized to dispose of dead-stock articles to the same extent as the Revenue Commissioners. (G. R. No. 388, dated 30th January 1865.)

15. The Port Officer, Kárwár, is a Customs officer under the Collector of Salt and Continental Customs, but requisitions by the Collector of the District should be attended to by the Port Officer, and he should also be consulted on local matters in which he necessarily has an interest, and on which his local knowledge will be valuable. (G. R. No. 6, dated 2nd January 1877.)

16. As a rule, all Resolutions or orders relating to the port of Kárwár should be addressed to the Collector of Salt Revenue and not communicated direct to the Port Officer, Kárwár. (G. R. No. 5521, dated 10th September 1877.)

17. Orders to the Port Officer, Kárwár, will in future be issued through the Collector of Salt Revenue. (G. R. No. 2346, dated 2nd May 1879.)

18. The designation of the Assistant Collector in charge of the accounts office of the Customs, Salt and Opium Departments should be "Chief Account Officer." (G. R. No. 7892, dated 13th November 1882.)

19. The Government of India have not directed that Native Assistant Collectors of Customs should be styled Ráo Bahádur or Khán Bahádur. When writing of them the usual courtesy title of Mr. should be used. (G. R. No. 8473, dated 4th December 1882.)

20. Native officers employed in the Customs Department on a salary of Rs. 150 and upwards should be officially addressed as Ráo Sáheb or Khán Sáheb. (G. R. No. 706, dated 24th January 1885.)

21. British Customs authorities do not possess any legal authority to enforce at British ports fines and penalties imposed at Portuguese Indian ports by Portuguese authorities. (G. R. No. 6049, dated 8th September 1887.)

22. The Commissioner of Customs, Salt, Opium and A'bkári may reside in Poona during the monsoon months, on the distinct understanding that Government are not called on to incur any expenditure on account of providing office accommodation for his office establishment. (G. L. No. 9463, dated 15th December 1889).

23. The rules made by the Chief Customs Authority must be consistent with the Sea Customs Act, VIII of 1878. He cannot by rule vary the imperative requirements of the Act. (L. R. No. 162, dated 3rd February 1890; *vide* G. R. No. 1278, dated 18th idem.)

24. Looking at Section 9 of the Sea Customs Act, 1878, as a whole, it as well as the chapter in which it occurs is plainly concerned with the appointment, powers and duties of officers of Customs, and the general words used in clause (*c*) must according to ordinary principles of construction be limited by the more specific words of the preceding clauses (*a*) and (*b*). Of course it is possible that the effect of a rule relating to the powers or duties of Customs House officers might incidentally be to impose a liability on the public, and it cannot be said that the rule would be thereby invalidated. But the primary object of the rule must be to carry out some one or more of the provisions of the Act through the instrumentality of the officers of Customs. (Adv. Gen. No. 53, dated 9th May 1891; *vide* G. R. No. 3687, dated 24th idem.)

III.—APPOINTMENTS OF PORTS, WHARVES, CUSTOM-HOUSES AND WAREHOUSES.

1. The names and limits of the ports referred to in Schedules A and B of Act XI of 1866* are defined as follows:—

* Repealed by Act XII of 1875, which was repealed by Act X of 1889.

Northern Group of Ports.

1. Gogha.	12. Umarsári.	21. Satpati Creek.
2. Bávliári.†	13. Kolak.	22. Máhim (Kelva).
3. Khun.†	14. Kálai.	23. Kelvay.
4. Tankári.	15. Murroli.	24. Dantivra Creek and River.
5. Degám.	16. Umbargaon.	25 A'rnala and coast to Bassein Fort.
6. Dehej.	17. Gholvad.	
7. Broach.	18. Dábánu Creek.	
8. Bhagva.	19. Tárápur.	
9. Surat.	20. Alivada Navapur.	
10. Mutvar.		
11. Bulsár.		

Gogha.

The limits of the port of Gogha are as follows:—

To the north.—A line running east from the Sakur Khari.

To the south.—A line running east from the Tower, at south corner of the town wall.

To the east.—A line running north-and-by-west from the Light-house on Pirum Island.

† By Government Notification No. 4162 A, dated 23rd May 1885, the Indian Ports Act, 1875, was withdrawn from the ports of Bávhári and Khun and extended to the port of Dholera within the limits defined in Government Notification No. 4162 of the same date.

On the west.—So much of the shores of the Gulf and of the navigable channel of the Gogha Creek and of the shores thereof, as are within fifty yards of high-water mark at spring tides.

Bavliári.

* * * * * *

Khun.

* * * * * *

Tankari.

The limits of the port of Tankari are as follows :—

To the east.—A line drawn directly across the the Dhadur from a boundary post 600 yards above, and to the eastward of the Tankari Creek.

To the west.—A line drawn directly across the Dhadur from a boundary post 300 yards below, and to the westward of the Tankari Creek, and so much of the Tankari Creek as lies below a line drawn directly across the creek, from a boundary post placed on the bank to the north of the Custom House. These limits include so much of the river Dhádur, and of the north shore thereof, and of the Tankari Creek, and of its shores, as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channel leading to the said port of Tankari, made subject to the said Act, are as follows :—

To the east.—The port of Tankari, as above defined.

To the west.—A line drawn from the Light-house near Deo Juggun across the mouth of the Dhádur to the village of Punniadra on the south side of the river.

All parts of the channel of the Dhádur between the said limits and below high-water line at spring tides are subject to the said Act.

Degam.

The limits of the port of Degam are as follows :—

To the north-east.—A line running north-west from a boundary post 300 yards above the Custom House.

To the south-west.—A line running north-west from a boundary post 300 yards below the Custom House.

The limits of the said port include so much of the anchorage in the Gulf of Cambay as lies within 600 yards of the shore, and so much of the east shore thereof as lies within 50 yards of high-water mark, and between the lines drawn from the two boundary-posts above described.

Dehej.

The limits of the port of Dehej are as follows :—

So much of the creek as lies between the boundary posts placed on the bank on each side of the

landing-place, and so much of the shore on the south-east side thereof as is within 50 yards of high-water mark at spring tides; and all parts of the navigable channel of the creek, from the landing place to the bar and below high-water mark (spring tides) are subject to the said Act.

Broach.

The limits of the port of Broach are as follows:—

To the east—A line drawn directly across the Narbada from the temple of Dusha Sumet on the north bank of the river immediately above the city wall.

To the west.—A line drawn directly across the river from Byramshaw Dhunjishaw's Cotton Ginning House.

These limits include so much of the Narbada and of the shores thereof as are within 50 yards of high-water mark (spring tides).

The limits of the navigable river and channels leading to the said port of Broach, made subject to Act* XXII of 1855, are as follows:—

To the east.—The port of Broach, as above described.

To the west.—A line drawn across the mouth of the Narbada, from the village of Lohára on the north bank to the village of Vehode on the south bank.

All parts of the navigable channel of the Narbada, including the Hánsot Channel, between the said limits, are subject to the said Act.

Bhagva.

The limits of the port of Bhagva are as follows:—

So much of the channel of the creek as lies between lines drawn across it, from the boundary posts placed on the bank immediately above and below the bandar at Bhagva, and so much of the shores thereof as are within 50 yards of high-water mark (spring tides), and so much of the creek at Kudiána as lies between the boundary-posts immediately above and below the landing-place and of the shores thereof as are within 50 yards of high-water mark.

The limits of the navigable channel of the creek leading to the said port of Bhagva, made subject to the Act, are as follows:—

To the eastward.—The port of Bhagva, as above described.

To the westward.—A line drawn across the mouth of the creek, from a boundary-post on the north bank to a boundary-post on the south side, and all parts of the navigable channel of the Bhagva Creek between the said limits below high-water mark (spring tides), are subject to the said Act.

Surat.

The limits of the port of Surat are as follows:—

To the north.—A line drawn directly across the Tápti from the boundary-post, immediately above Kimli Bandar, at Ránder.

*Repeal Act XI 1875, wl has been pealed b X of 18

To the south.—A line directly across the river from the town wall, which also forms the south wall of the Adálat compound.

These limits include so much of the river Tápti and of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limit of the navigable river and channel leading to the said port of Surat, made subject to Act* XXII of 1855, are as follows :—

*Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

To the north.—The port of Surat, as above described.

To the south.—A line drawn across the mouth of the Tápti, from the boundary-post, immediately to the south of Vaux's Tomb, to the village of Danti on the south of the Bhimpur Creek.

All parts of the navigable channel of the Tápti below high-water mark (spring tides), and so much of the Bhimpur Creek as lies below and to the westward of a line drawn across the Khári from the boundary-post immediately above Bhimpur, and including the Domus Channel between the said limits, are subject to the said Act.

Matvád.

The limits of the port are as follows :—

To the south—A line drawn directly across the the Matvád Creek from a boundary-post, and 451 yards above it on the east bank of the creek.

To the north.—A line drawn directly across the creek from a boundary-post on the east side.

The limits of the navigable river channels leading to the said port of Matvád, made subject to the Act† XXII of 1855, are as follows :—

†Repealed by Act XII of 1875, which has been repealed by Act X of 1889.

To the south of the port of Matvád, as above described.

To the north.—A line drawn across the mouth of the said creek.

The limits of the south bank of the Purna River are on the east from the village of Jullálpur, and on the west of the mouth of the Purna River, subject to the provisions of Act‡ XXII of 1855.

‡Do. do.

These limits include so much of the creek, river and the shores thereof as are within fifty yards of high-water mark (spring tides).

Bulsár.

The limits of the port of Bulsár are as follows :—

To the eastward.—A line drawn across the river Urunga, from the boundary-post above the Custom House.

To the westward.—A line drawn across the river Urunga, from the boundary-post immediately below the village of Bhangra.

These limits include the river Urunga and so much of the shores thereof as are within 50 yards of high-water mark at spring tides.

The limits of the navigable river and channel leading to the said port of Bulsár, made subject to the said Act, are :—

To the eastward.—The port of Bulsár, as above described.

To the west.—The bar at the mouth of the river.

All parts of the channel of the Urunga between the said limits and below high-water mark at spring tides, are subject to the said Act.

Umarsári.

The limits of the port of Umarsári are as follows :—

So much of the channel of the Par River as lies between the boundary-post placed immediately above the bandar at Pocha and the bar, at its confluence with the sea, and so much of the shore of the said river within 50 yards of high-water mark (spring tides) as lies between the boundary-posts at the bandar of Warli, Pocha, and Umarsári. The channel of the Dongri Creek, and so much of the shore thereof within 50 yards of high-water mark, as lies between the two boundary-posts which mark the bandar of Dongri, are likewise subject to the Act.

Kolak.

The limits of the port of Kolak are as follows:—

So much of the channel of the river Kolak as lies between a line drawn across the river, from the boundary-post placed immediately above the landing place and the bar, at its confluence with the sea, and so much of the north bank of the river within the above limits as lies within 50 yards of high-water mark (spring tides).

Kálai.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Maroli.

The anchorage in the offing.

Umbargaon.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Gholvad.

Commencing from Khutkhári on the north to Mugger Devi on the south, the anchorage ground lies due east, as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Dáhánu Creek.

From north bank to south bank of entrance of river, extending eastward as far as the river is navigable, including the shores on both sides

there within 50 yards of high-water mark (spring tides).

Túrápur.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Ahivada Návápur.

Commencing from the north bank from the mouth of the river to south bank of entrance of the same, the anchorage ground extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Sátpáti Creek.

From the north to south entrance of the creek, extending eastwards as far as the creek is navigable.

Máhim Kelva.

From north to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Kelva.

From north bank to south bank of entrance of river, extending eastwards as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Dántivra Creek and River.

From Dántivra on the north to Arnalla on the south and eastward as far as the river is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Arnalla and Coast to Bassein Fort.

From the mouth of the Dántivra River on the north to the mouth of Bassein River on the south, and the anchorage ground around the Arnalla Fort, including Rangaum Khári, and the shores on both sides thereof within 50 yards of high-water mark (spring tides).

*Southern Group of Ports.**

1. Bandora.
2. Vesáva.
3. Manori.
4. Utan.
5. Bassein Creek and River east of Bassein Fort.
6. Bhiwndi Creek and River.
7. Kalyán Creek and River.
8. Thána Creek and River.
9. Trombay.
10. Panvel Creek and River.
11. Karanja.
12. Revas.
13. Nágothna Creek and River.
14. Thal.
15. Alibág.
16. Revdanda.
17. Thal Khári.
18. Bánkot Creek and River.
19. Kelsi.
20. Harnai.
21. Anjanvel Creek and River.
22. Borya.
23. Jaygad Creek and River.
24. Ratnágiri.
25. Purungad.
26. Yeshwantgad Creek and River.
27. Viziadrug Creek and River.
28. Devgad.
29. A'chra.

* Ports 17 and 26 included in this list are not included in the Southern group of ports in Schedule I, Act X of 1889; and ports Mandad, Varavda and Jaytápur included in the latter do not appear in the former.

30. Málvan.
31. Nivti.
32. Vengurla.
33. Redi
34. Terekhol Creek and River.
35. Kárwár including Bhatkal.
36. Chendia.
37. Ankola.
38. Gangávali.
39. Tadri.
40. Kumta.
41. Honávar.
42. Shirali.
43. Murdeshwar.
44. Bhatkal.

Bandora.

From the extreme point of Senhora DeMonte on the north, to Warli Fort point on the south, including the whole of the bay within 50 yards of high-water mark (spring tides).

Vesáva.

From the Fort of Mhar on the north, to Bhainderwarra on the south, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides), and from the mouth of the creek, west to east, up to Ratowdi Creek as far as the same is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides); also the anchorage in the offing of Mhar.

Manori.

Anchorage around the village, including the shores on both sides thereof, within 50 yards of high-water mark (spring sides), and from the mouth of the creek, west to east, up to Murwa Creek as far as the same is navigable, including the shores on both sides thereof within 50 yards of high-water mark (spring tides), also the anchorage in the offing of Gorai, inclusive of Kutowni Creek, situated south of the former named village.

Utan.

The anchorage in the offing, Bassein Creek and River east of Bassein Fort.

Commencing from the north-west at the mouth of the river to south as far as Dhárávi Fort, and eastward as far as Sussunowghur and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Bhiwndi Creek and River.

From Kevni Dirogaum on the south to Bhiwndi on the north-east as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Kalyán Creek and River.

From Atmughur on the south to Kalyán on the north, and as far as the river is navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

Thána Creek and River.

From Atmughur on the north passing Thána on the east, to Trombay on the south, taking in Chendani Bandar, and the shores on both sides of the stream within 50 yards of high-water mark (spring tides), including the two creeks branching off from this river, one leading to Bhandup, and the other to Hareali and Vickruli.

Trombay.

Commencing from Ghatkhári on the north, to the north-east until reaching Trombay at the point where joining with the limits of Bombay Harbour and re-commencing at the north-western point of Trombay Island up the Máhul Creek as far as navigable, including the shores on both sides thereof, within 50 yards of high-water mark (spring tides.)

Panvel Creek and River.

From the entrance of the Panvel River on the north to Khairna Bandar, and thence eastwards to Panvel Bandar, including the shores on both sides of the river, within 50 yards of high-water mark (spring tides).

Karanja.

The whole of the anchorage ground around the island, with the exception of Goray, Papudkhárkhund, Mussory, Danda, Dewgode and Pirivady, on the western side of Dronegery hill, and Moray, opposite to the harbour of Bombay, tending in a north and north-easterly direction, to Chainair Khári, Sái Aptey Khári, and Guvan, including the shores on both sides; thence eastward to the Antora Creek, including the shore on both sides, and the eastern shore of Hog Island Tank.

Revas.

From the eastern shore of Nocar Point, and thence to Revas Khári, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Nágothna Creek and River.

From Karanja Bandar, along the whole extent of the river to Nágothna, including the shores on both sides within 50 yards of high-water mark (spring tides).

Thal.

Anchorage ground in the offing.

Alibág.

From south-west point of the fort in a straight line to the shore, and from thence east and south-east of Theronda, including the shores on both sides within 50 yards of high-water mark (spring tides).

Revdanda.

From the entrance of the river on the north side at Revdanda to south side at Curla Fort, and thence eastwards to Roha Ushtanne, including the north shore of the river within 50 yards of high-water mark (spring tides).

Thal Khári.

Anchorage ground opposite the bandar.

Bankot Creek and River.

From north to south entrance of river, and eastwards as far as Mahár, including the south shore of river within 50 yards of high-water mark (spring tides).

Kelsi.

From north to south entrance of river, and eastwards half a mile up the river, including the shores on both sides within 50 yards of high-water mark (spring tides).

Harnai.

From the south point of old fort promontory, including the shore in a direct line, to the village of Harnai.

Anjanvel Creek and River.

From north to south entrance of the river and eastward as far as Khair and Chiplone, including the shores on both sides within 50 yards of high-water mark (spring tides).

Borya.

From north entrance of the Jaygad River, in a direct line eastwards, to the village of Borya, and the anchorage in the offing.

Jaygad Creek and River.

From the village of Borya on the north side of the river to south headland, at entrance thereof, and eastward to Sangameshvar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Ratnágiri.

The anchorage in the offing, including Meria on the north and Rajura Creek on the south.

Purungad.

From north to south entrance of river, including one mile eastward up the river, as also the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Yeshwantgad Creek and River.

From north headland to south, including one mile at entrance of river, and eastwards as far as the town of Rájápur, including the shores on both sides within 50 yards of high-water mark (spring tides).

Viziadurg Creek and River.

From north headland to south, including one mile at entrance of the river, and eastwards as far as Khárepatan, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Devgad.

From north to south entrance of river to the bandar, including one mile eastward of the river and the shores on both sides thereof, within 50 yards of high-water mark (spring tides).

A'chra.

From north to south entrance of river to the bandar, including the shores on both sides thereof within 50 yards of high-water mark (spring tides).

Málvan.

From north headland opposite the fort, in a straight line south by south-east to opposite shore, extending one mile.

Nivti.

The anchorage in the offing.

Vengurla.

From north headland to south by south-east in a direct line one and a half mile.

Redi.

From north to south entrance of the river, extending eastward as far as it is navigable, including the shores on both sides within 50 yards of high-water mark (spring tides).

Terekhol Creek and River

The entrance of the river on the north side, from the western boundary of the Arownda village, extending to the eastward, as far as Bunda, including the north shore of the river within 50 yards of high-water mark (spring tides).

Kárwár, including Bhatkal.

From the mouth of the Kallanadi to Kárwár head, including all that portion of the bay inside the islands of Curmoghur, Deoghur and the Oyster Rocks, and from north to south bank to the entrance of the Kallanadi, extending east and north-east as far as the river is navigable.

Chendia.

From north bank to south bank of Chendia River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Ankola.

From north bank to south bank of entrance of Ankola River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Gangávali.

From north bank to south bank of entrance of Gangávali River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Tadri.

From north bank to south bank of entrance of Tadri River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Kumta.

From north bank to south bank of entrance of Kumta River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Honávar.

From north bank to south bank of entrance of Hónávar River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Shirâli.

From north bank to south bank of entrance of Shirâli River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Murdeshvar.

The anchorage ground to south of the Murdeshvar hill and temple.

Bhatkal.

From north bank to south bank of entrance to Bhatkal River, extending eastwards as far as the said river is navigable, and the anchorage in the offing.

Port Rules.

The following port rules, applicable to northern and southern group of ports, have been made, and are hereby promulgated for general information and guidance :—

1. All vessels entering any of the ports aforesaid, shall be anchored when and where required by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

2. The masters of all vessels shall rig in the jib and driver booms when required to do so by the Harbour Master or other authorized officer appointed by the Commissioner of Customs.

3. Every anchor or spar or other substance projecting from the sides of the vessel shall be removed when required by the Harbour Master or other authorized officer.

4. The master of every vessel is to be strictly enjoined against allowing any warp or hawser to remain attached to his vessel after sunset, so as to endanger the safety of any boat or vessel navigating in any of the ports aforesaid.

5. No fishing nets or stakes will be permitted in the limits of any of the ports aforesaid which may impede the navigation thereof, or endanger the safety of vessels and boats navigating in the said ports.

6. A free passage shall be kept to piers, jetties, landing places, wharves, quays and moorings; and all vessels shall be bound to move when required to clear such channels or passages.

7. No master or owner of a vessel shall grave, bream or smoke such vessel without giving notice thereof to the Harbour Master, or other authorized officer appointed by the Commissioner of Customs.

8. No vessel shall boil any pitch or dammer on board. The provisions of Section XL of Act

led by XII of 76.

XXII* of 1855 are especially made applicable to all the ports aforesaid.

(G. N. published at pages 423-429 of the *B.G.G.*, Part I, of 14th November 1867, and G. N. dated 22nd January 1868, and 26th August 1870.)

2. In exercise of the powers conferred by Section 11 of the Sea Customs Act, 1878, and in supersession of so much of the Notification issued under Section 57 of Act I of 1852 and published at page 218 of the *Bombay Government Gazette* for 1858 as relates to the ports of Bávliári and Khún, the Governor in Council in pleased:

(*a*) to direct that the port within the limits hereinbelow described be hereafter called the port of Dholera;

(*b*) to declare that the said port shall be a port for the shipping and landing of goods;

(*c*) to declare that the said port comprises within its limits the western coast line of the Gulf of Cambay and all navigable channels leading into it between—

on the north, the north bank of the navigable channel of the Khún Creek; and

on the south, the south bank of the navigable channel of the Bávliári Creek;

(*d*) to direct that the new bandar at the Chil Khári be hereafter called the Whittle-Bandar;

(*e*) to appoint the said Whittle Bandar to be a wharf for the landing and shipping of goods of all kinds which may lawfully be landed and shipped at the said port of Dholera;

(*f*) to declare that the said bandar comprises the western bank of the Chil Khári for a distance of two hundred yards on each side of the road leading from Dholera to the said bandar;

(*g*) to appoint the existing Khún Bandar to be a wharf for the landing and shipping of goods of all such kinds as aforesaid until the close of the current season only;

(*h*) to declare that the limits of the said Khún Bandar shall be the same as have heretofore been recognized as the limits thereof.

(G. N. No. 4162, dated 23rd May 1888.)

3. In exercise of the powers conferred by Section 11 (*a*) of the Sea Customs Act, 1878, the Governor in Council is pleased to declare the following places in the Presidency of Bombay to be ports for the shipment and landing of goods, namely:—

BOMBAY.

CHIEF PORT—Bombay.
Áchra.
Agáshi.
Alibág.
Alibág Táluka.
Alibág.
Kím.
Mándva
Revdanda.
Revas.
Thal.
Anjanvel.
Anjanvel Táluka.
Anjanvel.
Borya.
Á'njarla.
Ankola.

Ankola Táluka.
Ankola.
Belikeri.
Gangávali.
Tadri.
Antora.
Bándora.
Bánkot.
Bassein.
Bassein Táluka.
Agáshi.
Bassein.
Kolibandar.
Naughar.
Bavliari.
Belápur.
Belikeri
Bhagva.
Bhándup.
Bhatkal.
Bhátta.
Bhiwndi.
Bingi.
Borya.
Broach.
Broach Táluka.
Broach.
Hánsot.
Bulsár.
Bulsár Táluka.
Bulsár.
Dungri.
Gudarda.
Hariya.
Kolak.
Kusumba.
Pocha.
Umarsári.
Warli.
Chendia.
Chikhli.
Chiplun.
Chirner.
Dáhánu.
Dántivra.
Degám.
Dehej.
Devgad.
Dholera.
Dholera Táluka.
Bávliári.
Dholera.
Khún.
Dumas.
Dungri.
Edvan.
Gangávali.
Gaviyar.
Gholvad.
Ghodbandar.
Ghodbandar Táluka.
Bándra.
Ghodbandar.
Manori.
Rái.
Utan.
Vesáva.
Gogha.
Gogha Táluka.
Gogha.
Gudarda.
Hánsot.
Hariya.
Harnai.
Honávar.
Honávar Táluka.
Bhatkal.
Kumta.
Honavar.
Mánki.
Murdeshvar.
Shiráli.
Jaygad.
Jaitápur.
Jambusar Táluka.
Degám.
Dehej.
Kávi.
Tankári.
Jhaigauda.
Kálai.
Kalyán.
Kantyajal.
Karadi.
Karanja.
Kárwár.
Kárwár Táluka.
Bingi.
Chendia.
Kárwár.
Sadáshivgad.
Kasheli.
Kávi.
Kelsi.
Kelva.
Khairna.
Khed.
Khún.
Kím.
Kimpáni.
Kolak.
Kolibandar.
Koramthana.
Kudiána.
Kumta.
Kusumba.
Magdala.
Máhul.
Máhim.
Málvan.
Málvan Táluka
Achra.
Devgad.
Málvan.
Mándva.
Mánki.
Manori.
Maroli.
Mátunga Táluka.
Mafvád.
Mora.
Murdeshvar.
Murva.
Nágothna.
Naughar.
Navápur.
Nivti.
Panvel.
Panvel Táluka.
Belápur.
Chirner.
Khairna.

Panvel.
Phakland.
Phakland.
Pocha.
Purangad.
Rájápur.
Rájivda.
Rájpuri Táluka.
Tálkhári.
Ránder.
Ratnágiri.
Ratnágiri Táluka.
Jaygad.
Purangad.
Rájivda.
Ratnágiri.
Varavda.
Rái.
Redi.
Revdanda.
Revas.
Sadáshivgad.
Sákse Táluka.
Antora.
Nágothna.
Sangameshvar
Sanján.
Sátpáti.
Savata.
Sheva.
Shiráli.
Surat.
Surat Táluka.
Bhava.
Bhátta.
Dumas.
Gavivar.
Kantyajal.
Karádi.
Kudyána.
Magdala.
Matvád.
Ránder.
Surat.
Tena.
Suvarndurg Táluka.
Ánjarla.
Bánkot.
Harnai.
Kelsi.
Tadri
Tálkhádi.
Tankári.
Thána.
Tárápur.
Tárápur Táluka.
Dáhánu.
Dántivra.
Edvan.
Kelva.
Koramthana.
Máhim
Murva.
Navápur.
Sátpáti.
Savata.
Tárápur.
Usarni.
Vadrai.
Tena.
Thal.
Tonka Phansa.
Trombay.
Trombay Táluka.
Bhándup.
Bhiwndi.
Kalyán.
Kasheli.
Máhul.
Thána.
Trombay.
Umarsári.
Umbargaon.
Umbargaon Táluka.
Bordi.
Chickhla.
Gholvad.
Jhaigowada.
Kálai.
Maroli.
Sanján.
Tonka Phansa.
Umbargaon.
Uran Táluka.
Karanja.
Mora.
Sheva.
Usarni.
Utan.
Varavda.
Vesáva.
Vengurla.
Vengurla Táluka.
Nivti.
Redi.
Vengurla.
Viziádurg.
Viziádurg or Yeshwantgad.
Táluka
Jaitápur.
Viziádurg
Vádi Táluka.
Kirnapáni.
Vadrai.
Warli.
Yeshwantgad or Viziádurg.
Táluka.
Jaitápur.
Viziádurg.

SIND.

CHIEF PORT—Karáchi.
Keti Bandar.
Sirganda.
*Khund.
*Siran.
*Bram Haidri.
*Reri.
*Ghizri Bandar.

(G. N. No. 4437 C, dated 25th May 1892, No. 2098, dated 20th March 1893, and No. 9296 A, dated 23rd November 1895.)

* *Note.*—Declared under Section 12 to be ports for the carrying on of coasting trade with Customs Ports within the Province of Sind and for no other purpose. (G. N. No. 9296A, dated 23rd November 1895, and No. 6315C, dated 25th August 1897.)

4. In exercise of the powers conferred by Section 11 (*b*) of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the following to be the limits of the port of Karáchi, namely :

To the North—A line drawn from a point on the ridge dividing the Harbour backwater from the Arabian Sea, (9) nine miles N. W. from Manora Point along the high-water mark ordinary spring tides to boundary pillar No. 44 at the head of Soti Creek, and thence along a line demarcated at the angles by masonry pillars numbered 43 around Khudda village to 32 on the Harris Road, and from thence along the western edge of Harris Road to the north-east corner of the Native Jetty where it crosses the Bandar Road to the Queen's Road at the N. E. end of the Railway bridge and on to boundary pillar No. 2. From boundary pillar No. 2 round Scandal Point and Bath Island up to boundary pillar No. 24 on the western edge of the Clifton Road.

To the East—A line drawn from boundary pillar No. 24 on Clifton Road last above mentioned to boundary pillar No. 26 north of Clifton and from thence to the shore end of Clifton Pier and thence along the high-water line on the beach to a point $3\frac{3}{4}$ miles S. E. of Clifton.

To the South—A line drawn from that point last above mentioned on Clifton beach running in a S. W. by W. $\frac{1}{4}$ W. direction to a point four miles S. by E. $\frac{1}{4}$ E. from Manora breakwater, and from thence along a line running in a N. W. $\frac{3}{4}$ W. direction to a point two miles out at sea S.W. $\frac{1}{2}$ S. from the point first mentioned on the ridge dividing the Harbour backwater from the Arabian Sea.

To the West—A line drawn from the point last above mentioned running in a N.E. $\frac{1}{2}$ N. direction, to the starting point on the ridge above mentioned nine miles from Manora Point.

(G. N. No. 6315, dated 25th August 1897.)

5. His Excellency the Right Honourable the Governor in Council is pleased, in continuation of Notification† No. 5725A * * * , dated 27th October 1879, to define the limits of the following ports or places and wharf :—

†Published in the *B. G. G.*, Part I, dated 6th November 1879, pages 866 and 867.

* * * * *

* * * * *

Khund.—Marked out by four posts, and bounded on the north by the Kalur and Mootney Channel; south by the village of Kund; east by the open sea ; and west by Babula's Gote.

(G. N. No. 2355, dated 4th May 1880.)

6. His Excellency the Governor in Council is pleased in continuation of Notification No. 5725A * * * , dated 27th October 1879, to define the limits of the following places * * * :—

Bram Haidri.—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by a line drawn from the Lunwarro Dhoro to the Kurungi Creek, and west by a low range of hills running north to south.

Reri.—Situated on the north shore of the Kurungi Creek. Bounded on the north by a low range of hills lining the shore east to west, south by the Kurungi Creek, east by the Kurungi Creek, a low range of hills and mangrove bushes, and west by the Kurungi Creek, a low range of hills, mangrove bushes and the village of Wagodur.

(G. N. No. 3782, dated 21st July 1880.)

7. His Excellency the Governor in Council is pleased, in continuation of Notification No. 5725 A. * * *, dated 27th October 1879, to define the limits of the following port * * *:—

Siran.—Bounded on the east by the Sisha Channel, Mukan Mirwa; on the south by tappa Mirwa, táluka Ghorabári; on the west by a tract of waste land in the Sákro Táluka four miles from the sea; and on the north by Mukan Milka Goath Sumra Himati.

(G. N. No. 6634, dated 15th December 1880).

8. In exercise of the powers conferred by Section 11 (*c*) and (*d*) of the Sea Customs Act, VIII, of 1878, and in supersession of Notifications marginally noted, His Excellency the Governor in Council is pleased to declare and appoint the places specified in the first column of the table hereinbelow contained, to be wharves in the port of Karáchi for the landing only of such particular classes of goods as are in respect of such wharves specified in the second column of the said table, and for the shipping only of such particular classes of goods as are specified in the third column of the said table in respect of the said wharves, and to fix the limits of the said wharves as shown in the fourth column of the said table:—

No. of Notification.	Date of Notification.	Published at page of *Bombay Government Gazette.*		And of *Sind Official Gazette.*	
5725	28th October 1879 ...	854	30th October 1879 ..	371	8th November 1879.
2660	7th April 1886 ...	336	8th April 1886 ...	423	15th April 1886.
1150	22nd February 1887 ..	164	24th February 1887 ...	298	17th March 1887.
306	16th January 1888 ...	39	19th January 1888 ...	79	26th January 1888.
7583	14th November 1888..	958	15th November 1888..	519	22nd November 1888.
1780	5th March 1889 ..	187	7th March 1889 ...	265	14th March 1889.
3017	24th April 1889 ..	405	25th April 1889 .	460	2nd May 1889.
3571	16th May 1889 ...	450	16th May 1889 ..	542	23rd May 1889.
7382	1st October 1889 ..	839—840	3rd October 1889 ...	367	10th October 1889.
3465	19th May 1890 .	479—480	22nd May 1890 ...	505	29th May 1890.
7659	9th November 1891 ...	913	12th November 1891...	578	19th November 1891.
3934	9th June 1891	468—469	11th June 1891 ...	629	18th June 1891.
4437*C*	25th May 1892	466	26th May 1892 ...	584	2nd June 1892.
4946	13th June 1892 ...	523	16th June 1892 ..	673	23rd June 1892.
5430	2nd July 1892	600	7th July 1892	29	14th July 1892.
4765	25th June 1895 ...	726	27th June 1895 .	6	4th July 1895.
9296—9298 *B*	22nd November 1895 ..	1208	29th November 1895...	610	5th December 1895.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(1) James Wharf ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour and North-Western Railway embankment; on the south by the Erskine Wharf; on the east by the Export Yard and Napier Mole; on the west by the Harbour.
(2) Erskine Wharf ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by James Wharf; on the south by the Passenger Pier; on the east by Wharf yard and sheds; on the west by the Harbour.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(3) Passenger Pier ...	Passengers' luggage, small parcels and packages, horses and ships' stores.	Passengers' luggage, small parcels and packages, horses and ships' stores.	Bounded on the north by the Erskine Wharf; on the south by the Commissariat Pier; on the east by reclaimed ground now forming the Railway (P. T.) yard dividing it from the public road; and on the west by the Harbour.
(4) Commissariat Pier,	Government stores except gunpowder and explosives.	Government stores except gunpowder and explosives.	Bounded on the north by the Passenger Pier; on the south by the Harbour and Merewether Pier; on the east by Port Trust yard; on the west by the Harbour.
(5) Merewether Pier ...	General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government.	General merchandise except gunpowder and explosives, not belonging to Government, and conveyed in vessels the property of or hired by Government.	Bounded on the north by the Harbour and Commissariat Pier; on the south by Harbour jetties and Railway wharf; on the east by the North-Western Railway yard; on the west by the Harbour.
(6) Water jetties between Merewether Pier and Railway Pier.	Port Trust departmental stores.	Port Trust Departmental stores.	Bounded on the north by the Merewether Pier; on the south by the North-Western Railway Pier and Wharf; on the east by the Merewether Pier yard; and on the west by the Harbour.
(7) Railway Pier and Wharf.	General merchandise and Railway stores.	General merchandise and Railway stores.	Bounded on the north by water jetties and Merewether Pier; on the south by the Harbour and Petroleum Pier; on the east by the North-Western Railway godowns and yard; on the west by the Harbour.
(8) South end of ditto.	Gunpowder and explosives.	Gunpowder and explosives.	Do. do.
(9) Petroleum Pier ...	Petroleum	Petroleum	Bounded on the north by the Harbour and Railway Wharf; on the south by the Harbour and Keamari Groyne; on the east by the North-Western Railway Back-shunt and Petroleum godowns; and on the west by the Harbour.
(10) Napier Mole Boat Wharf.	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour; on the south by the reclaimed ground; on the east by the Napier Mole Bridge; and on the west by the Harbour.
(11) West end of ditto.	Government ammunition.	Government ammunition.	Do. do.
(12) Native Jetty ...	General merchandise except gunpowder and explosives.	General merchandise except gunpowder and explosives.	Bounded on the north by the Harbour and Lyari Hard embankment; on the south by the Harbour; on the east by the public road from Karáchi to Keamari; and on the west by the Harbour.
(13) Lyari Hard ...	Timber, firewood, grass and fresh fish.	.....	Bounded on the north by the Harbour public road and Mulji Jetha's Cotton Press; on the south by the Harbour and Native Jetty; on the east by the public road, Customs House and Mulji Jetha's Cotton Press; and on the west by mangrove bushes.
(14) Khudda Bandar...	Firewood	.....	Bounded on the north and south by a mangrove swamp; on the east by the village of Khudda; and on the west by Fish Boat channel.
(15) Stone Bandar ...	.....	Stone	Bounded on the north by Moach plain; on the south skirted by high-water mark and Soti Creek; on the east by a swamp of mangrove bushes and Khudda; and on the west by an open space and Moach salt-works.

Names of Wharves or Landing-places.	For the landing of	And for the shipping of	Limits.
1	2	3	4
(16) Shamspir ...	Salt and salted fish ...	Salt and salted fish ...	Bounded on the north by the Harbour channel and the Moach plain and salt-works; on the south by the Harbour and channel leading to the salt-works; on the east by the Harbour; and on the west by the Harbour and channel leading to the Moach salt-works.
(17) Baba Island ...	Coal and timber ...	Coal and timber ...	Bounded on the north by the mouth of Baba channel; on the south by the mouth of the Yariri Creek; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater.
(18) Manora Beach ...	Coal	Coal	Bounded on the north by the mouth of the Yariri Creek; on the south by the Harbour Works premises; on the east by the Harbour; and on the west by the mangrove swamp of the west backwater.
(19) Explosives Pier and Magazines.	Baggage of passengers from quarantine, and explosives.	Baggage of passengers from quarantine, and explosives.	Bounded on the north and south by the Harbour and sand ridge; on the east by the Harbour; and on the west by a sand ridge and west backwater.
(20) Tipping Pier ...	Port Trust materials and stores except gunpowder and explosives.	Port Trust materials and stores except gunpowder and explosives.	Bounded on the north, south and east by the Harbour; on the west by Harbour Works, Khalási Line.
(21) Harbour Works Pier.	Port Trust materials and stores except gunpowder and explosives.	Port Trust materials and stores except gunpowder and explosives.	Bounded on the north and east by the Harbour; on the south by the Harbour Works Workshop and Dockyard; and on the west by the Harbour Works Yard.
(22) Telegraph Pier ...	Government stores of the Telegraph Department, except gunpowder and explosives.	Government stores of the Telegraph Department, except gunpowder and explosives.	Bounded on the north and east by the Harbour; and on the south and west by the Indo-European Telegraph premises.
(23) Telegraph Coal Pier.	Coal of the Government Telegraph Department.	Coal of the Government Telegraph Department.	Bounded on the north and east by the Harbour; on the south and west by the Indo European Telegraph premises.
(24) Passenger Pier (Manora).	Port Department coal and passengers' baggage.	Port Department coal and passengers' baggage.	Bounded on the north by the Harbour; on the south by the Port Trust Department store-yard; on the east by the Harbour; and the west by the Port Department store yard.
(25) Crane Wharf ...	Port Trust departmental stores and passengers' baggage, except gunpowder and explosives.	Port Trust departmental stores and passengers' baggage, except gunpowder and explosives.	Bounded on the north by the Port Department Passenger Pier; on the south by the Pilot Pier; on the east by the Harbour; and the west by the Port Department store-yard.
(26) Pilot Pier ...	Passengers' luggage and stores necessary for the residents of Manora.	Passengers' luggage and stores necessary for the residents of Manora.	Bounded on the north and east by the Harbour; on the south by the Harbour and Port Department boat yard; and on the west by the mooring yard of the Port Department.
(27) Water Pier at Manora.	Explosives and water for the use of the Port Department and Harbour Defences.	Explosives and water for the use of Port Department and Harbour Defences.	Bounded on the north and east by the Harbour; on the south by the tram lines and water tanks; and on the west by the Harbour and Port Department boat yard.
(28) Military Pier ...	Military stores ...	Military stores ...	Bounded on the north and east by the Harbour; on the south by the Humby Pier; and on the west by Tramway and Port Department ground.
(29) Humby Pier ...	Passengers' luggage and stores for residents at Manora.	Passengers' luggage and stores for residents at Manora.	Bounded on the north by the Harbour and Military Pier; on the east by the Harbour; on the south by the Harbour and quarters of the Submarine Mining establishment; and on the west by Tramway and military land.
(30) Sub-Mining Pier	Military stores. ..	Military Stores ...	Bounded on the north, south and east by the Harbour; and on the west by the Manora face, Tramway and Torpedo buildings.

(G. N. No. 6315-A, dated 25th August 1897).

Under the provisions of Section* 10 of the Consolidated Customs Act, VI of 1863, His Excellency the Governor in Council is pleased to declare the Kárwár Pier and Landing Wharf to be the only authorized public place for the landing and shipment of goods at that port. (G. N. dated 31st January 1866; *vide* G. R. No. 391 of the same date.)

*Cf. Section 11 of Act VII of 1878.

9. In exercise of the power vested in him by Section 11 of the Sea Customs Act, VIII of 1878, His Excellency the Governor in Council is pleased to declare the Prince's Dock to be an authorized place for the landing and shipment of all classes of goods from the 1st January 1880.

His Excellency in Council is further pleased to declare the Prince's Dock to be a Branch Custom House for the entry and clearance of native craft from and to Customs ports only.

On and after the same date, the Masjid Bandar will be an authorized place for the landing and shipment of free goods by native craft from and to Customs ports only, and the Carnac and Nicol Basins for goods by square-rigged vessels from and to Customs or foreign ports and by native craft from or to foreign ports only. (G. Ns. Nos. 6929, dated 26th December 1879, and 95, dated 7th January 1880.)

10. In exercise of the power conferred by Section 11, clause (*c*), of the Sea Customs Act, No. VIII of 1878, and in supersession of so much of Government notification,† dated 11th January 1853, as relates to Chendni, a port subordinate to the port of Thána in the Thána Zilla, His Excellency the Governor in Council is pleased to appoint the newly built wharf at the said subordinate port of Chendni to be a wharf for the landing of salt only. No goods of any other description shall be landed or shipped at the wharf aforesaid. (G. N. No. 7920, dated 19th November 1887.)

†Published in the supplement to the *B. G. G.*, dated 20th January 1853.

11. In exercise of the power conferred by Section 11 (*c*) of the Sea Customs Act, 1878, the Governor in Council is pleased to appoint the following places to be wharves for the landing of salt, *viz.* :—

Name of place.	Name of port within the limits of which situated.
Khed	Anjanvel.
Chiplún	Anjanvel.
Govalkot	Anjanvel.
Sangameshvar ...	Jaygad.
Rájápur	Yashvantgad.
Goval	Yashvantgad.
Kháropátan ...	Viziadurg.
Vághotan ...	Viziadurg.

(G. N. No. 6540, dated 16th September 1890.)

12. Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that instead of the Frere Land and Pier Company's Bandar the Esmail Habib Bandar in the port of Bombay is appointed to be a wharf for the

landing and shipment of dangerous petroleum. (G. N. No. 5942, dated 17th August 1893.)

13. Under the provisions of Section 11, clause (*c*), of the Sea Customs Act, VIII of 1878, it is hereby notified that the Tank Bandar Reclamation in the port of Bombay is appointed to be a wharf for the landing and shipment of the following articles, and declared to be a landing place with effect from the date hereof :—

Timber and rafters of all kinds, bamboos and bamboo blinds, coal and coke, firewood, fresh vegetables and fresh fruit and green grass.

(G. N. No. 7597, dated 18th October 1893.)

14. In supersession of Government Notifications Nos. 3047,* dated 18th April 1883, and 3800,† dated 14th May 1884, and under Section 11, clause (*d*), of the Sea Customs Act, His Excellency the Governor in Council is pleased to declare the following to be limits of the Warli Bandar :—

*Published at page 297 of the *B. G. G.*, Part I, dated 19th April 1883.
†Published at page 362 of the *B. G. G.*, Part I, dated 15th May 1884.

The foreshore at Warli from a point marked by a post about 20 feet east of the house numbered by the Collector of Bombay No. 18, southwards to a point marked by a post about 340 feet from the Warli Road in a north-westerly direction therefrom.

(G. N. No. 3072 A, dated 5th May 1891.)

15. Under the provisions of Section 11, clauses (*d*) and (*e*), of the Sea Customs Act, it is hereby notified, in modification of Government Notifications Nos. 2753 and 7408 of 17th May and 7th December 1881, respectively, that the whole of the foreshore including the bandars, Moody Bandar New Wharf, Bori Bandar and Moody Bay, shall be termed the Moody Bay Reclamation and divided into—

North Wharf,—to include the foreshore lying between the south side of Moody Bandar and the north of Bori Bandar.

Bori Bandar,—to include the foreshore at present known by that name, lying between the southern limit of the north wharf and northern limit of the south wharf.

South Wharf,—to include the foreshore between the southern limit of Bori Bandar and the north boundary wall of the Mint.

(G. N. No. 8326, dated 22nd October 1884.)

16. The building known as the Town Custom House in Marine Street is hereby declared a Custom House for the purposes of the Sea Customs Act, VIII of 1878.

Its limits are : west, Marine Street ; north, the Export Gate Road ; east, the Export Gate Road and the shed belonging to the Port Trust, the Centre Gate Road open space belonging to the Port Trust, the Import Gate Road ; south, the Import Gate Road.

(G. N. No. 4437-B.‡, dated 25th May 1892).

‡ Other portions of this Notification have been superseded by Government Notifications Nos. 6969, dated 10th September 1895, and 443 dated 15th January 1896.

In exercise of the powers conferred by clause (*f*) of Section 11 of the Sea Customs Act, 1878, the Governor in Council is pleased to declare that on and after the 22nd day of January 1896, the area hereinbelow specified, including all buildings comprised therein, shall for the purposes of the said Act be deemed to be a Customs house and to declare the limits thereof as follows, *viz.* :—

Area.	Limits.
The Import Yard adjoining the Bunder Road, Karáchi, and vested in the Trustees of the Port of Karáchi.	On the North—Bunder Road. On the South—New Railway Station for outward goods. On the East—The Cullian Road. On the West—The New Railway Station for outward goods.

(G. N. No. 279, dated 10th January 1896.)

17. In exercise of the powers conferred by Section 205 of the Sea Customs Act, VIII of 1878, the Governor in Council is pleased to cancel Notification No. 5725*B*, dated 27th October 1879, published at pages 866 and 867 of the *Bombay Government Gazette* of the 6th November 1879, Part I, and to modify the Notification No. 4437*C*, dated the 25th May 1892, published at page 466 of the *Bombay Government Gazette* dated 26th May 1892, Part I, so far as it relates to the ports of Khund, Siran, Bram, Haidri and Reri; and to declare under Section 12 of the said Act the places hereinbelow specified to be ports for the carrying on of coasting trade with Customs ports within the Province of Sind, and for no other purpose—

Khund, Siran, Bram, Haidri and Reri.

(G. N. No. 6315C, dated 25th August 1897.)

18. In exercise of the powers conferred under Section 12 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare Ghizri Bandar to be a port for the carrying on of coasting trade with Customs ports within the Province of Sind. (G. N. No. 9296A, dated 23rd November 1895.)

19. Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of the Native States of Cochin and Travancore to be British Indian ports for the purposes of Section 18, Section 141 and Sections 149 to 160 of the same Act† in so far as the said sections or any of them are capable of being applied with respect to such ports. This declaration is to have effect from the 1st June 1865. (G. I. Notn. No. 1131, dated 30th June 1865; *vide* G. N. dated 11th July 1865, at page 73 of the *B. G. G.* of 13th idem.)

*Cf. Section 13 of Act VIII of 1878.

† *Note.*—The corresponding sections of Act VIII of 1878 are Nos. 20, 42, 43, 72, 157 (*c*), 165, 161, 164, 159, 163 and clauses 62 to 71 of No. 167.

*Cf. Section 13 of Act VIII of 1878.

20. Under the provisions of Section 12* of Act VI of 1863, and in the exercise of the power and authority therein reserved, the Governor General in Council is pleased to declare the ports of H. H the Gáckwár, the Thákor of Bhávnagar and the Naváb of Cambay to be British Indian ports for the purposes of Section 18, Section 141, and Sections 149 to 160 of the same Act, in so far as the said sections or any of them are capable of being applied with respect to such ports. (G. I. Notn. No. 1180, dated 26th June 1866, republished at p. 119 of the *B. G. G.* of 12th July 1866.)

Note.—*Vide* note under the preceding paragraph.

21. In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, and in supersession of so much of Notification No. 1180, dated the 26th June 1866, as relates to the port of Cambay, the Governor General in Council is pleased to direct that all goods imported from or exported to the said port into or from any Customs port in British India shall be treated as regards the levy of Customs duties and the payment of drawbacks under the said Act as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 2559, dated 1st August 1884; *vide* G. R. No. 6706, dated 20th idem.)

22. In exercise of the power conferred by Section 13 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to direct that all goods imported from or exported to ports in the territory of the Naváb of Habsán into or from any Customs port in British India shall be treated, as regards the levy of Customs duties and the payment of drawback under the said Act, as goods imported from or exported to a Customs port, as the case may be. (G. I., F. & C., Notn. No. 35-S, dated 23rd January 1885; *vide* G. N. No. 805, dated 28th idem, at p. 126 of the *B. G. G.* of 29th idem.)

Note.—The provisions of this notification do not apply to the Naváb of Janjira's port of Jáfrábád in Káthiáwár. (G. R., P. D, No. 7361, dated 11th November 1887.)

23. His Excellency in Council sanctions the abolition of the Customs duties levied under Amaldastur at the ports of Gandevi and Navsári, which should be placed on the footing of ordinary British ports. (G. R. No. 4302, dated 17th November 1868.)

24. Under Section 14 of the Sea Customs Act, 1878, His Excellency the Governor in Council is pleased to declare the port of Karáchi to be a warehousing port for the purposes of that Act. (G. N. No. 5297, dated 8th August 1882.)

25. In exercise of the power conferred by Section 14 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to declare the port of Bombay to be a warehousing port for the purposes of the said Act. (G. N. No. 4437 J., dated 25th May 1892.)

IV.—PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

1. In exercise of the powers vested in him by Section 23*, Act VI of 1863 (The Consolidated Customs Act), the Governor General in Council is pleased to prohibit the importation of unfermented toddy into the city of Bombay by sea, with effect from this date. (G. I. Notn. No. 19, dated 1st February 1878; *vide* G. N. No. 613, dated 6th idem.)

*Cf. Section 18 of Act VIII of 1878.

2. In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council prohibits the bringing or taking by sea or by land into or out of British India of arms, ammunition or military stores as defined in the Indian Arms Act, 1878, except in accordance with the provisions of that Act and the rules and orders issued thereunder. (G. I., F. & C., Notn. No. 2251, dated 16th August 1879; *vide* G. N. No. 4366, dated 20th idem.)

3. In exercise of the powers conferred by Section 19 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the importation into ports in British India of cotton goods impressed with designs in imitation of currency notes, promissory notes or stock notes of the Government of India. (G. I., F. & C., Notn. No. 4878, dated 10th November 1882; *vide* G. R. No. 8553, dated 6th December 1882.)

4. In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of metal resembling in shape and in size, and stamped either on the obverse or on the reverse in imitation of rupees, half rupees, quarter rupees and one-eighth rupees. (G. I., F. & C., Notn. No. 88-S., dated 22nd March 1887; *vide* G. R. No. 2178, dated 6th April 1887.)

5. In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of copper or mixed metal which not being coin as defined in the Indian Penal Code are intended to be used as money:

Provided that the bringing of such pieces into British India by a traveller in quantity not exceeding one hundred pieces and in good faith for his own use, shall not be deemed to be prohibited by this notification.

2. In exercise of the power conferred by Section 6 of the Metal Tokens Act, I of 1889, the Governor General in Council is further pleased to direct—

(*a*) that any person bringing pieces of copper into British India in contravention of the foregoing prohibition under Section 19 of the Sea Customs Act, 1878, shall be liable to the

punishment to which he would be liable if he were convicted under the Metal Tokens Act, I of 1889, of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section, and

(*b*) that the provisions of sub-section (3) of Section 4 and sub-section (1) of Section 5 of the Metal Tokens Act I of 1889, in relation to the offence of making in British India, in contravention of Section 3 of that Act, any such piece as is mentioned in that section shall apply, so far as they can be made applicable, to the offence of contravening the foregoing prohibition under Section 19 of the Sea Customs Act, 1878.

(G. I., F. & C., Notn. No. 625, dated 1st February 1889; *vide* G. N. No. 960, dated 6th idem.)

6. Under Section 19 of the Sea Customs Act, 1878, the Governor General in Council hereby prohibits the bringing or taking by sea or by land into British India of any copies of past or future issues of the newspaper styled the *Praja Bandhu* and published at the Vyas Press, Chandernagore. (G. I., F. & C., Notn. No. 5419, dated 26th October 1889; *vide* G. Notn. No. 8283, dated 30th idem.)

7. In exercise of the power conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the bringing of salt—

(*a*) by sea into any part of the districts of Ahmedabad, Kaira, Broach and Surat;

(*b*) by sea into the ports of Kalyán and Bhiwndi in the Thána District;

(*c*) by sea or by land into Aden.*

(G. I., F. & C., Notn. No. 4917, dated 14th October 1890; *vide* G. R. No. 7839, dated 4th November 1890).

**Note.*—With reference to Bombay Government Notification No. 4817, dated 27th June 1883, which originally prohibited the import of salt into Aden, it was ruled in G. I., F. & C., No. 625 dated 9th May 1885, that the prohibition should not be enforced in the case of table-salt so long as the imports continued to be small; *vide* G. R. No. 4240, dated 27th May 1885.

8. In exercise of the powers conferred by Section 19 of the Sea Customs Act VIII of 1878, the Governor General in Council is pleased to prohibit, with effect from the 15th January 1892, the bringing or taking by sea or by land into any part of the Presidency of Bombay of country liquor produced or manufactured in any part of the Indian Possessions of His Majesty the King of Portugal and the Algarves. (G. I., F. & C., Notn. No. 171, dated 12th January 1892, republished under G. N. No. 263, dated 13th idem; *vide* G. R. No. 283, dated 14th idem.)

9. In exercise of the powers conferred by Section 19 of the Sea Customs Act, VIII of 1878, the Governor General in Council is pleased to prohibit the

To be inserted as an addendum to Part IV of the Chapter relating to Customs at page 187 of the Compilation of Standing Orders of Government in the Revenue Department.

In exercise of the power conferred by clause (*c*) of Section 157 of the Sea Customs Act, 1878, and in supersession of the rules made under the said clause and published as specified in the margin the Governor in Council is pleased to make the following rule, viz. :—

Notification No. 5421, dated 5th July 1884, published at page 500 of the *Bombay Government Gazette* for 1884, Part I.

Notification No. 941 of the 31st January 1885, published at page 144 of the *Bombay Government Gazette* for 1885, Part I.

No timber, firewood, bamboos, myrabolams shikákái, charcoal or shembe bark shipped at any place declared under Section 12 of the Sea Customs Act, 1878, to be a port, or at any customs port except the Port of Bombay and the Ports in Sind, and in the districts of Ahmedabad, Kaira and Broach, may be carried in a coasting vessel :

(*a*) unless at the time of shipment the shipper appends to his shipping bill a pass in one or other of the forms hereinafter mentioned covering such timber, firewood, bamboos, myrabolams, shikákái, charcoal or shembe bark, nor

(*b*) until the Customs Collector at the port of shipment shall have certified by endorsement on the shipping bill that a pass as aforesaid has been produced before him and cancelled by him.

The pass required by this rule shall be either :

(*a*) a pass granted by a competent officer under No. 3 of the rules framed by Government under Section 41 of the Indian Forest Act, 1878, and published by Notification No. 33 at page 689 of the *Bombay Government Gazette* for 1880, Part I, and, under the said section of the said Indian Forest Act as amended by the Forest Act, 1890, amended by the rule published by Notification No. 5586 at page 818 of the *Bombay Government Gazette* for 1895, Part I, or

(*b*) a pass granted for the purpose of this rule by

(i) a person duly authorized under No. 13 of the said rules under the said Indian Forest Act, amended as aforesaid, or

(ii) an officer belonging to one or other of the classes following, that is to say,—

Mámlatdárs,
Head Kárkuns,
General-Duty Kárkuns,
Talátis,
Kulkarnis,
Mahálkaris.

(G. N. No. 9670, dated 1st December 1896.)

bringing of petroleum into the Bombay Presidency, whether by sea or land, unless such petroleum

(1) has been certified to be not dangerous by a testing officer appointed by a Local Government under Section 9 of the Petroleum Act (XII of 1886), and

(2) has paid the import duty specified in Schedule II of the Indian Tariff Act (XI of 1882) as amended by Act II of 1888.

(G. I., F. & C., Notn. No. 289-S., dated 17th December 1892; *vide* G. N. No. 10137, dated 28th idem.)

Note.—The local officials should not bring this notification to bear upon imports from places other than the Portuguese Settlements, Káthiáwár or Cutch. (G. R. No. 166, dated 6th January 1893.)

10. In exercise of the power conferred by Section 19 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing into British India, by sea or by land, of copper or bronze coin issued by the State of Baroda.

Provided that the bringing of such coin into British India by a traveller, in any quantity not exceeding one rupee's worth at any one time, in good faith for his own use, shall not be deemed to be prohibited by this notification. (G. I., F. & C., Notn No. 1698 A., dated 19th April 1893; *vide* G. N. No. 2951, dated 26th idem.)

11. Consignments of copper blanks imported for Native States should be detained by the Customs authorities and reported for the orders of the Government of India. (G. I., F. & C., No. 5209, dated 10th October 1889; *vide* G. R. No. 8087, dated 24th idem.)

12. Section 19 of the Sea Customs Act only authorizes the prohibition of the import of specified goods into any part of British India from outside British India. (G. I., F. & C., No. 3053, dated 18th July 1891.)

13. The Commissioner of Customs and the Commissioner in Sind should take the necessary action for stopping the importation of the American publication entitled 'Webster's Encyclopædic Dictionary of the English Language' by Noah Webster, which contains in its Appendix reprints of a portion of the English copyright work 'Encyclopædic Dictionary' published by Messrs. Cassels. (G. R. No. 217, dated 12th January 1892.)

V.—LEVY OF CUSTOMS DUTIES.

1. The Governor General in Council desires to call attention to certain provisions in the Sea Customs Act, 1878, which were the subject of much discussion when the Act was under consideration.

Section 32 deals with the case of goods undervalued for duty. It takes the place of Section 27 of Act VI of 1863. A new power is given to th Customs Collector when goods taken over by th

Government have been brought to sale by public auction and when the highest offer made at such sale is, in his opinion, inadequate. Under such circumstances the Customs Collector is empowered either to adjourn the sale or to buy in the goods and dispose of them for the benefit of the Government.

Some apprehension has been expressed that this power may be abused. It has been pointed out that when a firm imports goods out of season, and has to hold them over for some months before it can dispose of them, it must take into consideration interest, storage, cost of establishment, fire insurance and other charges to which it will be put before the goods are disposed of. If the Customs Collector is not satisfied with the valuation of such goods and takes them over for the use of Government, it is feared that the goods may be kept until the season when the prices have risen, the Customs Collector not being deterred by the consideration of the charges of the kind above mentioned and using his own judgment as to what is an 'unnecessary delay.'

It is needless to say that such a use of the power given by Section 32 to the Customs Collector, involving, as it would, a commercial speculation, would not be approved by the Government.

Then, again, the power of adjournment of the sale, or of buying in the goods for subsequent disposal for the benefit of Government, is one which should only be exercised on clear necessity being shown for such a course. In the Presidency town, it will probably be less necessary than in smaller centres of commerce, for the large number of dealers would be generally a sufficient safeguard against inadequate offers.

It is desirable that periodical returns should be made by the Customs Collector, showing the instances in which he has delayed the original sale by auction beyond one fortnight and those in which he has either adjourned the sale or bought in the goods, and in the latter case how and when he has disposed of them, with explanations of his reasons for so acting. (G. I., R., A. & C., No. 50, dated 21st March 1878; *vide* G. R. No. 1776, dated 6th April 1878.)

2. Half-yearly returns of the nature referred to above should be furnished by the Customs authorities. (G. R. No. 3171, dated 24th June 1878.)

3. The definition of the words "wholesale lots" occurring in Section 32 of the Sea Customs Act, VIII of 1878, must mainly be governed by the custom of the trade, and should, therefore, to a great extent, be left to the discretion of local Customs authorities. On the whole the Government of India is disposed to think that the following course might reasonably be taken as a guide by Customs officers in dealing with such cases, *viz.*, that the words "wholesale lots" should be taken to signify, as far as may be, such lots as wholesale dealer

would be willing, in the ordinary course of business, to sell at wholesale rates; that lots such as a retail price would be demanded for by the trade, as when goods taken over consist of, or include, single articles, should be sold singly; that the valuation of imported goods being based on the wholesale cash price, the sale of goods taken over should be effected on the basis of wholesale cash terms, and the time within which the sale must take place should be specified.

It has been ruled in a case appealed to the Government of India against the decision of the local authorities in Calcutta, in connection with the sale of a consignment of corals taken over for undervaluation, that goods entered in two or more bills of entry and parcels of goods separately valued in one bill of entry should not be sold in one lot, but separately. This ruling should be carefully observed in all ports when goods are sold which have been taken over as undervalued. (G. I., F. & C., No. 2860, dated 22nd September 1879; *vide* G. R. No. 5409, dated 8th October 1879.)

4. When an overcharge of duty has been made, a written intimation should be sent to the parties concerned as soon as may be after the error has been discovered. (G. I., R., A. & C., No. 138, dated 4th December 1878; *vide* G. R. No. 6392, dated 11th idem.)

5. The Sea Customs Act, 1878, being an Act imposing burdens must receive a strict construction in a sense favourable to the subject. Thus goods must not be removed before payment of duties (Section 88). The bill of entry must not be amended after the goods are removed (Section 36). But a refund may be claimed within three months from payment of duties (Section 40.) Therefore repayment can be made without any legal necessity to amend the bill of entry. Similarly other sections must not be strained by argument against the subject; on the contrary their wording must be construed strictly, but beneficially to the subject, so as to consist with Section 40, and not so as, if possible, to negative the benefit conveyed by the terms of the latter section. Section 40 also must receive a strict, but liberal, construction beneficial to the subject, and must not be restricted by mere inferences. It is not open to the Customs authorities to say that the section refers to inadvertence, error or misconstruction on the part of Customs officers only, or that it must be discovered before the goods leave the Custom House; those restrictive conditions are not to be found in the section.* (Solicitor to

* In this connection reference may be made to the following paragraphs of the Legal Remembrancer's memorandum No. 735, dated 12th September 1878 (*vide* G. R., F. D., No. 3384, dated 20th idem), the opinion contained in which was concurred in by the Solicitor to Government:—

"4. In the second place, however, Section 36 of the Sea Customs Act, 1878, is quoted in support of the refusal to grant repayment of the duty paid through error. That section prohibits any amendment of a bill of entry 'relating to goods

Govt., No. 658, dated 29th January 1879; *vide* G. R. No. 618, dated 5th February 1879.)

6. It has been brought to the notice of the Government of India, that articles liable to Sea-Customs duty are frequently imported into India through the Letter Post and thus escape the duty to which they are liable. Such importations are in direct contravention of the Indian Post Office Act, 1866, Section 60 of which Act declares that any covers supposed to contain articles subject to Customs duty may be opened by the Post Office authorities after due notice to attend has been given to the addressee.

His Excellency the Governor General in Council desires to remind the public, that the importation through the Letter Post of goods liable to duty is illegal, and to notify for general information that the provisions of Section 60 of Act XIV of 1866 will be strictly enforced. (G. I., F. D., No. 1170, dated 7th March 1879; *vide* G. N. No. 1352, dated 12th idem.)

7. Particular care is essential in the examination of goods imported by Overland Parcel Post, and the Customs authorities should give special attention to this matter. (G. I., R. & A., No. 95, dated 3rd July 1879; *vide* G. R. No. 3686, dated 14th idem.)

* Now Act III of 1894.

8. The Indian Tariff* Act (XI of 1882) extends to the whole of British India except Aden. The repeal by it of Section 8 and the second Schedule of the Indian Arms Act (XI of 1878) is, therefore, applicable to every port of British India except Aden. In Aden that section and schedule of the Arms Act are still in force.

Aden is, generally speaking, a free port and in order to secure it this privilege the Sea Customs Act (VIII of 1878) classes it for the purposes of that Act as a foreign port. Therefore under Section

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assessed for duty on the declared value, quantity or description thereof' after such goods have been removed from the Custom House, and this is interpreted by the Customs authorities to mean that no repayment of duty shall be made after the goods have passed out of the Custom House, because such repayment 'would involve an amendment of the bill of entry.' If this had been the intention of the Legislature I think it would have been clearly so stated in Section 40, and not have been left to inference. There is, moreover, nothing in the Act that requires a bill of entry to be amended when repayment of duty is made. The bill of entry is, I presume, finally filed and recorded as soon as the goods are removed from the Custom House. If repayment of the duty, or of any part of the duty paid in accordance with it, is afterwards at any time paid back again it may be the custom of the Department to note this fact on the bill, but this can hardly be called an amendment of the bill.

"5. Sections 36 and 40 must be so construed as not to be inconsistent the one with the other, and it seems to me that the intention is that if an error in a bill of entry or shipping bill is discovered after the goods have left the Custom House, the owner shall not be allowed to get the bill amended, but must bring his claim under Section 40, and satisfy the authorities by such other trustworthy evidence as he can bring forward that a mistake has been made in consequence of which he has paid more than he ought to have paid."

20 (*a*) of that Act, goods imported from Aden into any Customs port are liable to the import duties prescribed in Schedule II of the Indian Tariff Act (XI of 1832), because they do not come from a port in British India on importation into which they have already been charged those duties. (L. R. No. 430, dated 21st March 1884; *vide* G. R. No. 3366, dated 25th April 1884.)

9. Whenever there is any doubt as to the correct interpretation of the Tariff, reference should be made to the Government of India, and not from one Custom House to another (G. I., R., A. & C., Nos. 443, dated 24th October 1877, and C. 561, dated 26th November 1878; *vide* G. Rs. Nos. 6745, dated 12th November 1877, and 6274, dated 4th December 1878.)

10. All articles paid for from Local Funds, when liable to duty under the Tariff, should pay duty. (G. I., R., A. & C., No. 380 C., dated 29th August 1878; *vide* G. R. No. 4725, dated 14th September 1878.)

11. Canned fruits and vegetables are dutiable under No. 47,* 'Provisions and Oilman's Stores' of Schedule A of the Indian Tariff Act, XVI of 1875. Such heading is more appropriate for such articles than that of "Fruits and vegetables" which is only intended to include such articles as dates, cocoanuts, pistachio nuts, walnuts, &c., imported in bulk, and largely consumed as food by various classes of the native population. (G. I., R., A. & C., No. 71, dated 17th July 1878; *vide* G. R. No. 3725, dated 24th idem.)

*Cf. 6 of Schedule IV of the Indian Tariff Act, VIII of 1894.

12. Toilet or violet powder and tooth powder and other such articles should be classed as toilet requisites both for assessment of duty and for statistical purposes.

As a general rule, under the head of Perfumery can be classed only such articles the primary use and object of which is to create a pleasant odour. (G. I., R., A. & C., No. 74, dated 1st February 1879; *vide* G. R. No. 718, dated 11th idem.)

13. For purposes of Customs duty, Eno's Fruit Salt and Easton's Syrup should be classed as "Drugs and Medicines" and "Eye-protectors" as "Optical Instruments." (G. I., R., A. & C., No. 73, dated 5th May 1879; *vide* G. R. No. 2582, dated 15th idem.)

14. An article may not be mentioned under a Tariff heading, and may yet belong to a class of goods which is subject to duty under the Tariff. For example, certain articles made of caoutchouc fall appropriately under the heads of "Apparel," "Stationery," "Toys and Requisites for Games," and "Piece-goods not otherwise described," and being dutiable under those heads have been properly so taxed. The rule to observe in regard to manufactures of caoutchouc is to consider the articles to be free or dutiable accordingly as the head under which they may reasonably be classified is exempted

from or is subject to duty. (G. I., F. & C., No. 1710, dated 19th July 1879; *vide* G. R. No. 3927, dated 29th July 1879.)

15. Powder-flasks fall under the definition given in clause 8, Schedule* II of the Arms Act, X of 1878, being tools for loading fire-arms, and shot-pouches and capping-machines for muzzle-loaders fall under the same category. This decision, however, does not apply to bullet moulds, since bullet moulds are not articles employed in the process of loading, but machines for manufacturing ammunition. (G. I., H., R. & A., No. 1614, dated 4th September 1879; *vide* G. Rs. Nos. 4927, dated 15th idem, and 5619, dated 18th August 1888.)

* *Vide* Schedule II of the Indian Tariff Act, 1894.

16. Cod-liver oil should be classed and charged with duty under the head "Drugs and Medicines," whether imported in casks or bottles. (G. I., F. & C., No. 2747, dated 13th September 1879; *vide* G. R. No. 5110, dated 24th idem.)

Tamarind and dried lemons are clearly not fresh fruit and free from duty. Bearing in mind the purposes for which these articles are imported, and the uses to which they are turned, they should be treated as coming under the head "Groceries not otherwise described" and held liable to the payment of duty. (G. R., F. D., No. 4484, dated 17th December 1879.)

17. Townsend's Sarsaparilla should for Customs purposes be treated as a medicine, but should be subjected to occasional analysis in order to ensure that the proportion of 20 per cent. of alcohol is not exceeded. (G. R. No. 6988, dated 31st December 1879.)

18. Weighing machines, including those in the shape of weigh-bridges, should be treated as hardware for Customs purposes and should be entered under the head of "Hardware and Cutlery" in the trade returns. (G. I., F. & C., No. 54, dated 10th January 1880; *vide* G. R. No. 327, dated 21st idem.)

19. Tamarinds and dried lemons should for the purposes of the Customs Tariff be classed for assessment for duty under † item 47, Provisions and Oilman's Stores—sub-head, Groceries not otherwise described.

†Cf. Item 6, Schedule IV, Act VIII of 1894.

For statistical purposes both tamarinds and dried lemons should be classed under Provisions —sub-head, Fruits and Vegetables, dried, salted or preserved. (G. I., F. & C., No. 35 C, dated 28th January 1880; *vide* G. R. No. 670, dated 7th February 1880.)

20. Bedmushk, which is used principally as a drug, should be classed for assessment to duty and for statistical record under the head of "Drugs and Medicines."

Bazarbattu nuts, which are the inedible fruit of the Corypha umbraculifera from which beads are made, should be classed under "All other articles"

in the Trade Returns instead of under "Fruits and Vegetables." (G. I., F. & C., Nos. 42-C., dated 31st January 1880, and 89-C., dated 16th March 1880; *vide* G. Rs. Nos. 707, dated 10th February 1880, and 1601, dated 29th March 1880.)

21. The provisions of item 1 ("Firearms other than pistols, for each duty Rs. 50") and Proviso I, Schedule II to the * Tariff Act, 1882, mean that a gun imported for *sale* pays Rs. 50, whatever be its value, but that a gun imported for *private use* pays only 10 per cent. of its value, if it be worth less than Rs. 500, but never more than Rs. 50. (G. R. No. 5125, dated 9th July 1883.)

* Now Act VIII of 1894.

22. In dealing with consignments of different descriptions of blasting powder, the practice which obtains at the Calcutta Customs House of classing blasting powder, whether coarse or fine, as common powder for purposes of tariff valuation, commends itself to the Government of India. It is always within the discretion of the Collector of Customs to decide that a consignment of what is declared to be blasting powder is manifestly sporting powder, and to treat it accordingly. (G. I., F. & C., No. 196-S., dated 28th December 1883; *vide* G. R. No. 266, dated 11th January 1884.)

23. Ornamental arms possessing only antiquarian value are not to be treated as arms for Customs purposes and should not be subject to the restrictions imposed upon arms, and should be registered as curiosities in the trade returns. Care should, however, be taken that weapons which might prove of use for purposes of offence or defence are not passed as curiosities. (G. I., F. & C., No. 40-S., dated 3rd March 1884; *vide* G. Rs. Nos. 2509, dated 21st idem, and 3028, dated 10th April 1884.)

24. The Government of India have held that hunting-knives fall within the scope of the Arms Act. They are accordingly liable to duty under the Indian Tariff Act under the head "All other sorts" of Arms, Ammunition and Military Stores. (G. R. No. 6894, dated 26th August 1885.)

25. A vernier is not, strictly speaking, a component of a firearm and is, therefore, not liable to Customs duty as such and is exempt from the provisions of the Arms Act requiring a license for its possession. Foresight definers, sight protectors and swivels should be treated in the same way as verniers. (G. Rs. Nos. 6886, dated 29th September 1886, 397, dated 17th January 1887, and 8352, dated 4th December 1891.)

26. All clothing, military equipments or other stores, such as the men are bound to provide for themselves under regulation, are liable to Customs duty when imported for the use of native regiments either direct or through the Clothing Department, and this duty must be paid by the regiment importing them. These orders are applicable to all native regiments. (G. I., M. D., No. 982-S.D., dated 13th July 1886; *vide* G. R., M. D., No. 3118,

dated 26th idem; G. M. No. 5676, dated 9th August 1886; and G. R. No. 4420, dated 14th July 1887.)*

27. The practice followed at the Karáchi and Calcutta Customs Houses of charging duty on concentrated compounds containing spirits for the manufacture of ginger-beer, ginger-ale, ginger-champagne, orangeade, lemonade, &c., and flavouring essences according to the proportion of proof spirit contained therein should be adopted at the Bombay Customs House. (G. R. No. 6565, dated 16th September 1886.)

28. The salt manure termed Kainit should be treated as salt for purposes of import duty. (G. R. No. 6206, dated 13th September 1888.)

29. A knife with a cartridge extractor as one of its fittings does not form part of a firearm for the purposes of the Arms Act, and no license is required under that Act for the importation of such knives. (G. R. No. 36344, dated 28th August 1869, and 3164, dated 2nd April 1892.)

30. Chura† and curmura‡ should be treated as rice for Customs and statistical purposes. (G. I., F & C., Nos. 53-S., dated 5th February, and 3236, dated 4th July 1890; *vide* G. Rs. Nos. 1296, dated 19th February 1890, and 5060, dated 19th July 1890.)

31. Air guns other than toys should be treated as arms for the purposes of the Indian Arms Act, 1878, and the rules thereunder. (G. I., M. D., No. 3697-D., dated 24th September 1891; *vide* G. R., M. D. No. 1926, dated 2nd October 1891, and G. M. No. 7199, dated 20th idem.)

VI.—EXEMPTION FROM DUTIES, AND REFUNDS.

1. The Government of India has always been very particular not to relax the rule against special exemptions from payment of Customs duty, such being made only in very exceptional cases. If a claim for exemption is held to merit consideration, the proper course for the applicant to adopt is to pay the duty and then apply for a refund. In this way the claim will be considered on its merits as what it really is, namely, a claim for a grant of public money in aid of some object. But the cases must be very rare in which the Government can properly be called on to repay charges of this kind

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* The Government of India have decided that the amount of Customs duty paid on arms, or component parts thereof, imported for the use of native troops, will be refunded to regiments on the presentation to the Military authorities of a bill for the amount so paid by the Officer Commanding the corps concerned. These amounts will form items of military expenditure. (G. I., M.D., No. 811 D., dated 20th February 1893; *vide* G. R., M. D., No. 457, dated 6th March 1893.)

† "Chura" is made by boiling unhusked rice, drying it in a pan on a fire, and then pounding it till the grains flatten out.

‡ "Curmura" is made by boiling unhusked rice, drying it in the sun, pounding it to remove the husk, mixing it with the sea sand and roasting it until the grains expand.

by a grant of public money. Customs duties must be looked on in exactly the same light as any other necessary charges connected with the importation of the articles such as freight, insurance, &c., and there is no more reason for Government paying these duties than there would be for Government paying the freight. (G. I., F. D., No. 4330, dated 29th October 1869, and G. I., F. & C., No. 1036, dated 10th June 1881; *vide* G. Rs. Nos. 563, dated 17th December 1869, and 3518, dated 20th June 1881.)

2. No exemptions from payment of Customs duty should be granted by the Government of Bombay in anticipation of the sanction of the Government of India as was done in December 1890 in the case of Prince Christian Victor. The action of the Government of Bombay should, in similar cases, be limited to the exemption of personal baggage from examination, and the acceptance of the declaration made in respect of the baggage. (G. I., F. & C., No. 1994, dated 12th May 1892; *vide* G. R. No. 4916, dated 11th June 1892.)

3. Only arms of regulation pattern, forming part of the equipment with which, by the rules of the service, an officer entitled to wear diplomatic, military or police uniform is bound to provide himself, are free of duty, but this exemption does not extend to other arms with which an officer is not required to furnish himself *ex officio*. All these should be charged with duty, unless it can be shown that duty has been paid thereon on previous importation, or that they form part of the obligatory equipment of the officer importing them. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

4. The Governor General in Council is pleased to concede, as a matter of courtesy, to ruling Chiefs of Feudatory States in India, who are entitled to be called His Highness, arriving by sea in the Bombay Presidency, the privilege of exemption of their baggage from Customs duty. The concession will apply to all British ports within the Presidency and to all occasions when such Chiefs are travelling.

Resolution by the Government of India in the Financial Department, No. 12355, dated the 28th September 1861.

Under orders issued in 1861 the Gáekwár of Baroda and the Mahárájas Scindiah and Holkar have the privilege of importing, free of Customs duties, articles intended for their personal use. The same concession may be made to other Native rulers of equal rank, such as His Highness the Nizám of Hyderabad, His Highness the Mahárája of Mysore, and any Chief whose permanent salute is not less than 19 guns. (G. I., For. Dept., No. 2340-I., dated 13th June 1888; *vide* G. R., P. D., No. 4686, dated 11th July 1888, and G. M. No. 4987, dated 26th idem; also *vide* G. R. No. 7729, dated 29th September 1892.)

5. The Political Department may include in the orders regarding the embarkation and disembarkation of Native Chiefs the recital of the exemption of their baggage from Customs duty sanctioned by the

Government of India, without a reference in each case to the Revenue Department. (G. M. No. 4988, dated 26th July 1888.)

6. The following revised rules for giving effect to Article IX of the Treaty between the British Government and His Highness the Maháraja of Jamu and Kashmir of 2nd May 1870 in respect of the treatment of claims for exemption from import duty made in respect of goods transmitted in bond through British India to the territories of His Highness the Maháraja of Kashmir and Jamu or (through those territories) to Russian and Chinese Turkistan are published :—

I.—Procedure at the Custom-house.

1. Customs duty should be levied on all goods liable to such duty imported into India and declared and sealed for transmission in bond to Jamu or Srinagar.

2. Such goods should be brought by the owner to the Custom-house for examination and identification as in the case of imported goods exported to foreign ports under claim for drawback, and the owner should present with the goods an application in Form A.

3. After identification of the goods the packages should be sealed, and an invoice in Form B prepared by the Customs authorities for delivery to the owner, who may then remove the goods. The counterfoil of the invoice should be retained in the Custom-house.

4. The Customs authorities should send direct and immediately to the Resident in Kashmir a duplicate of the invoice (Form B).

II.—Procedure of the Kashmir State Officials

5. On arrival of the goods in Jamu or Kashmir, the packages should be examined and compared with the invoice by an official appointed for the purpose by His Highness the Maháraja and by an official of the British Government appointed by the Resident in Kashmir. If the seals on the packages are intact, and the packages and their contents correspond with the description in the invoice, the officials should, after attesting the invoice, make it over to any officer whom the Kashmir Darbár may direct to receive it for delivery to the Resident.

III.—Procedure of the Resident in Kashmir.

6. On the Resident, or a responsible officer delegated by him, satisfying himself as to the identity of the goods, he should, after comparing the invoice with the duplicate received by him from the Customs authorities (Rule 4), record on the invoice an order for the credit to the State of the amount of duty levied on the goods.

7. Every invoice on which such an order has been recorded, should be forwarded to the Accoun-

tant General of the Kashmir State, who will arrange with the Accountant General, Punjab, to credit the State with the sum due in the manner usual with all money transactions between the State and the Government of India.

8. The Resident should maintain a record of the invoices on which refunds are made, and compare monthly or quarterly the total sums paid to the State with the total of the sums noted on the duplicates received from the Custom-houses in accordance with Rule 4. He should also submit annually, for the information of the Government of India, a brief report on the working of the system now prescribed.

(G. R., R. D., No. 335, dated 14th January 1898.)

A.

To—The Collector of Customs.

Sir,—Please permit the following goods to be transmitted under Customs seal to

Marks and numbers on packages.	Number and description of packages.	Description of goods.	Weight or quantity.	Value for duty.	Number and date of duty bills under which the goods were imported.	Remarks.

Certified that the above-mentioned packages have been identified by me and sealed with the Customs seal under my supervision.

Inspector.

do declare the contents of this application to be truly stated

Owner.

Let export.

Assistant Collector of Customs. ——— 189

B.

Invoice of Goods to be transmitted under Customs seal through British India to the territory of His Highness the Mahárája of Kashmir and Jamu

from *to*

Invoice No. and date.

Owner.

Description of goods.

Total amount of duty—
Rs. a. p.

Charged on Import.

Total gross weight—
Cwt. qrs. lbs.

1	2	3	4	5	6	7		8	9		10		11
Number of invoice.	Name of exporter.	Marks and numbers on packages.	Number and description of packages.	Description of goods.	Weight or quantity.	Value for duty.		Rate of duty charged under Indian Tariff Act.	Amount of duty charged on import.		Gross weight of packages.		Attestation of Customs official of His Highness the Mahárája and of an official of the British Government.
						Rs.	*a. p.*		*Rs.*	*a. p.*	Cwts.	qrs. lbs.	Countersigned *Governor of*

Assistant Collector of Customs.

——Custom House;
189 .

Assistant Collector of Customs.

7. In exercise of the power conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from the whole of the duties of Customs leviable thereon all arms, ammunition, and military stores imported into British India, with the sanction of the Government of India, for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service. (G. of I., F. & C., Notn. No. 3028-S, dated 21st July 1892; *vide* G. N. No. 6089 of 27th idem.)

8. In exercise of the powers conferred by Section 23 of the Sea Customs Act (VIII of 1878), the Governor General in Council is pleased to exempt from Customs duty all guns brought into British India from the French settlements of Pondicherry, Karikal, or Máhe by residents of any of those settlements being Europeans:

Provided that the guns are covered by a pass issued under the authority of the Government of the settlement from which they are brought, and countersigned by a British Magistrate, certifying that the holders are entitled to carry the guns for sporting purposes.

2. Notification No. 2257, dated the 15th December 1879, issued by the Government of India in the Home Department is hereby cancelled. (G. I., F. & C., Notn. No. 2001-S., dated the 12th May 1893; *vide* G. N. No. 3606, dated 17th idem.)

9. *Customs Circular No. VI* of 1895.—* * To establish a claim for exemption from duty on lost goods it must be shown that the goods when lost had not actually been entered for warehousing or for home consumption, or that they were lost after entry for home consumption while they were in the custody of the Customs officials. When the goods have been lost before entry for home consumption, or after it has been completed, and while the goods are in the custody of the importer or his agents, such loss must be accepted by the importer as a trade risk against which the Government cannot undertake to insure him. (*Vidé* G. N. No. 3141, dated 8th May 1895.)

10. *Customs Circular No. X of 1895.*—I am directed to acknowledge the receipt of your letter No. 179—L.M. 7 No. 57, dated the 14th September 1894, requesting sanction to the continuance of the procedure which was, until recently, in force in Bombay, of granting refunds of import duty on goods received by foreign parcel post which cannot be delivered in India and are re-exported beyond the limits within which they are liable to Customs duty, and to its application at all other ports at which parcels are received in India by the foreign parcel post.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 19th June 1895.)

11. *Customs Circular No. XI of* 1895.—I am directed to acknowledge the receipt of your letter No. 13 C.—L.M. 7-57 No. 1, dated the 16th April 1895, requesting sanction to the exemption from import duty of the contents of postal parcels originally posted in India and returned to the Indian Post Office as unclaimed, refused, or redirected from any place whether in or out of India, without having at any time left the custody of the Post Office.

2. I am to state that the Governor General in Council sanctions the proposal.

(G. N. No. 4619, dated 9th June 1895.)

12. *Customs Circular No IX of* 1897.—I am directed to state, for the information of His Excellency the Governor in Council, that the Governor General in Council has decided that mess-plate brought into India by British Regiments arriving in this country, and certified by the Commanding Officer to have been in use for twelve months, shall be exempted from Customs duty. This exemption applies only to mess-plate brought with the Regiment on arrival in India, and not to articles of mess-plate imported by the Regiment after its arrival in India. (G. N. No. 5282, dated 14th July 1897.)

13. When stores are imported by Government they are properly landed duty-free; but when articles are purchased by Government in this country after duty has been paid upon them, the price should be paid including the duty. The Governor General in Council observes that to pay the price *minus* the duty, and obtain a refund of the duty from the Customs, saves nothing, while it causes delay and unnecessary labour, and complicates the accounts. (G.I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

14. Articles imported for charitable purposes should not be exempted from Customs duties. (G. I., F. D., No. 1672, dated 2nd August 1864; *vide* G. R. No. 3325, dated 31st idem.)

15. As a general rule no duties should be received in Petty Customs* on the Import side on goods of a greater value than Rs. 200 and on the Export side on goods of a greater value than Rs. 400; refunds of payments made in Petty Customs are not to be allowed. (G. R. No. 361, dated 25th January 1872.)

16. Passengers may be allowed to carry specie as personal baggage without declaring the amount thereof. (G. R. No. 5576, dated 13th September 1877.)

17. The practice of the Bombay Custom House to pass free all apparel intended for personal use, whether new or not, is reasonable, but Custom House

* The "Petty Customs" is an off-shoot of the regular establishment developed for the convenience of the public, to pass without the usual formalities articles of small value upon which the duty is trifling and for which no receipts are granted. (Commissioner of Customs' No. 3559, dated 11th October 1871.)

officers should exercise judgment and discretion in this matter. It is obvious that a strict rule exempting all new apparel from duty, because it forms part of a passenger's baggage, would open the door widely to evasion of the revenue and illegitimate competition with ordinary trade. Whether new apparel imported as baggage should be exempted from duty or not, should depend upon the position of the owner and the circumstances of the case generally. (G. I., F. & C., No. 2498, dated 30th August 1879; *vide* G. R. No. 4828, dated 10th September 1879.)

18. If any article of foreign production on which import duty has been once paid is subsequently exported, it should on re-import be exempted from duty on the following conditions :—

The Collector of Customs must be satisfied—

(i) Of the identity of the articles.

(ii) That no drawback of duty was paid on its export.

(iii) That the ownership has not changed.

(iv) That it is private personal property re-imported for personal use, not merchandise for sale.

(v) That not more than three years have passed since it was re-exported.

The third condition should be liberally construed so that it should extend to the family of the original importer, but no exemption should be made in any case unless the Customs Collector is satisfied of the identity of the goods, and that ownership remains in the family of the first importer.

Each case in which exemption of duty is sought in respect to general merchandise re-imported under similar circumstances, must be referred for the consideration of the Local Government, because special care will be necessary in such cases to prevent frauds upon the revenue.

These rules should always be applied, irrespective of the manner of importation, the local rule that no refund of duty is on any account to be granted after a package has once passed the Customs House (Government Notification No. 987, dated 16th February 1881) being superseded not only when the goods are imported by Parcel Post, but otherwise. If the Customs Authorities take measures to make the rules generally known, and to bring them to the notice of passengers when landing, it will probably be found that in most cases claims for free admission of property which has once before paid duty will be made before the goods pass out of the Custom House.

(G. I., F. & C., Nos. 2377, dated 25th August 1879, 83 C., dated 10th March 1880, and 1368, dated 30th June 1881; *vide* G. Rs. Nos. 4781, dated 8th September 1879, 1500, dated 22nd March 1880, and 4166, dated 19th July 1881.)

19. Iron drums, &c., used in the packing of jingily oil, &c., exported from Bombay to the Persian Gulf and other foreign ports should be allowed to be re-imported free of duty. (G. R. No. 5532, dated 15th October 1879.)

The Collector of Customs, Karáchi, is authorized to allow returned empty aërated water bottles to be re-imported free of duty without insisting on strict proof of actual identity, so long as he is satisfied that the re-imports are not greater than the exports, and that the bottles bear the name of a manufacturer of aërated waters in Karáchi. Similar arrangements are also sanctioned for Bombay. (G. R. No. 2162 dated 10th March 1896.)

20. Customs duty is leviable on old copper sheathing taken from the bottom of a ship from a foreign port. But where it can be proved that the ship from which the old copper has been removed was last coppered in this country, it may be assumed, for the purposes of the Custom House, that the copper has already paid puty, and it may be allowed re-importation as old copper free of duty, even though more accurate identification of the copper, as duty paid copper, is not forthcoming. But exemptions shall not be allowed in cases in which any drawback may have been given. (G. I., F. & C., No. 383, dated 6th May 1880; *vide* G. R. No. 2733, dated 26th idem.)

21. With reference to the question whether salt used for packing hams, bacon and other salted provisions imported by sea is liable to duty, the Government of India have decided that, except where the salt is declared by the appraiser to be in trifling quantity and unmerchantable, in which case it need not be noticed by the Custom House, duty should be taken on the declared quantity verified by the appraiser, and a special pass should be given to the importer for the protection of the salt. In case the importer objects to pay the duty, the salt should be destroyed in the presence of Customs officers. (G. I., F. & C., letter No. 46-S., dated 20th February 1883; *vide* G. R. No. 2031, of 10th March 1883).

22. With reference to the importation of fruits preserved in spirit, the Government of India remarks as follows:—

> Fruit preserved in brandy or cordials is so costly on importation into India, that it would not be profitable to import it for the purpose of defrauding the revenue by the admission duty free of the spirit in which the fruit is preserved. The form of fraud to be guarded against is the attempt to pass free bottles containing spirit with little or no fruit in them. It is possible that the chances of this form of fraud being practised may be greater now, when most articles are free, than when preserved fruit was liable to a duty of 5 per cent. *advalorem* and Customs officers were stricter in the examination of packages.

person in British India, and that therefore the proviso in the Tariff Act under which the difference between specific and *ad valorem* duty may be refunded was not applicable to the case of persons who residing out of British India purchase arms for their personal use from an importer or seller in British India. It was decided that when it might be considered politic or desirable in any particular case to allow a refund to a foreign ruler, a specific reference should be made to the Government of India in the Foreign Department.

The principle of that ruling must be held to apply to all cases of arms purchased for the private use of persons residing in Native States as well as in States beyond the Indian frontier, and the procedure prescribed should be applied to all such cases, no certificate being granted by Political Authorities except in cases where, as a matter of courtesy, it is considered expedient to allow a refund on arms (other than military arms) purchased for his own private use by the Chief or any notable of the State.

These orders should not be held to apply to the Hyderabad Assigned Districts. (G. I., F. & C., Nos 469, dated 26th April 1884, 4106, dated 26th July 1888, and No. 8-S., dated 6th January 1892 ; *vide* G. Rs. Nos. 3973, dated 17th May 1884, 5616, dated 18th August 1888, and 480, dated 22nd January 1892.)

29. The orders contained in the letter from the Government of India, No. 4106, dated 26th July 1888 (*vide* Government Resolution No. 5698, dated 20th August 1888) do not apply to the case of European British subjects residing in Native States, and who are lawfully entitled under the Arms Act to possess arms if residing in British India. They should be allowed a refund of duty on a certificate from Political Officers as heretofore.

2. It is not desirable to make any difference in this respect between European British subjects and those classes who are in other respects treated in the same way under the Arms Act rules, and the concession regarding the refund of the difference between the specific and *ad valorem* duty on arms purchased for the private use of European British subjects residing in Native States applies to all Europeans, Eurasians, Armenians, &c., who are natural born or naturalized subjects of Her Majesty.

(G. I., F. & C., Nos. 53-S., dated 15th February 1889, and 3457, dated 8th July 1889 ; *vide* G. Rs. Nos. 1738, dated 4th March 1889, and 5397, dated 27th July 1889.)

30. The Commissioner of Customs, Bombay, and the Commissioner in Sind should submit direct to the Government of India quarterly returns of refunds of the duty on arms and ammunition purchased by Princes and others residing in Native States, for their own private use, from importers in British India. (G. I., F. & C., No. 15-S., dated 10th January, 1885 ; *vide* G. Rs. Nos. 1035, dated 4th February 1885, and 6053, dated 25th July 1885.)

31. On the application of the Presidency Post Master, the Customs authorities may refund the Customs duty charged on foreign parcels which had been returned to the sender on account of the addressee not being found. (G. R. No. 5059, dated 19th July 1890.)

32. Foreign Consuls in Her Majesty's Dominions are not entitled to the immunities and exemptions from Imperial Customs duty granted to members of the diplomatic service. (G. I., F. & C., No. 96-S., dated 11th March 1891; *vide* G. R. No. 2293, dated 1st April 1891, and G. I., For. Dept., No. 2216-I., dated 27th May 1891; *vide* G. R., P. D., No. 4806, dated 17th June 1891.)

33. Exporters of rice from a British Customs port to any district above the Ghâts *viâ* Marmagoa and the West of India Portuguese Guaranteed Railway can obtain a refund of the export duty paid by them on production to the officer in charge of the Custom House at the port from which the consignment was exported within one month from the date of export of a certificate from the Customs Manager at Castle Rock that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at Castle Rock, present to the Customs Manager, along with the import application prescribed under Section 8 of the Land Customs Act, the receipt for the duty paid on the consignment and the shipping bill granted at the port of export.

3. The consignment will then be compared with the entries in these documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the Customs Manager will retain the shipping bill and endorse on the receipt for the duty paid a certificate that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 6290, dated 3rd August 1892.)

34. Exporters of rice from a British district above the Ghâts to Marmagoa *viâ* Castle Rock and the West of India Portuguese Guaranteed Railway for importation at any British Customs port can obtain a refund of the export duty paid by them on production before the Customs Manager at Castle Rock, within two months from the date of export from Castle Rock, of a certificate from the officer in charge of the Custom House at the port at which the consignment was imported that the consignment has been re-imported into British territory.

2. An exporter wishing to claim a refund under this notification must, as soon as his consignment arrives at the port of import, present to the officer in charge of the Custom House, along with the bill of entry or import application prescribed under Sec-

tion 86 of the Sea Customs Act, a certificate from the Customs Manager at Castle Rock containing a description of the consignment and an acknowledgment of the receipt of the duty.

3. The consignment will then be compared with the entries in those documents specifying its weight and the number and description of the packages containing the rice, and if found to correspond, the officer in charge of the Custom House will endorse on the certificate a declaration that the consignment to which it relates has been passed through the Custom House.

4. No refund can be granted on a portion of a consignment which has broken bulk *en route*.

(G. N. No. 3981, dated 31st May 1893.)

35. Fire-arms landed by officers of steamers and square-rigged vessels lying in harbour when proceeding on short shooting excursions should be exempted from Customs duty, provided that the arms are landed solely for the use of the officers landing them, that they are re-shipped within a month from the date of landing, and that a deposit equal to the amount of duty on them is paid into the Customs House. (G. Rs. Nos. 8057, dated 11th October 1892, and 9305, dated 26th November 1892.)

VII.—DRAWBACKS.

1. Under Section IV of Act* VI of 1863 (The Consolidated Customs Act), His Excellency the Governor in Council directs that all drawback bills, payment of which is not applied for within six calendar months from their being notified at the Town Custom House as having been passed by the Civil Pay Master, be cancelled, and that no subsequent payment be made, or claim admitted, on account of the drawback to which such bills relate. The day on which any bill is notified as having been passed is to be included in the period of six calendar months within which payment of it can be claimed. (G. N. dated 9th November 1864.)

* Repealed by Act VIII of 1878.

2. The law not prescribing where the drawback payable under Section 43 of the Sea Customs Act, VIII of 1878, should be paid, it is open to the Government to issue executive orders on the point. On full consideration it seems to the Governor General in Council that it will be most convenient to the person claiming the drawback that it should be paid at the place whence the goods on which the drawback is claimed are shipped from India. (G. I., F. & C., No. 3615, dated 25th August 1891; *vide* G. R. No. 6437, dated 18th September 1891.)

3. In exercise of the power conferred by Section 49, clause (*a*), of the Sea Customs Act, 1878, the Governor General in Council is pleased to declare that gum arabic, gum benjamin, and gum olibanum or frankincense shall not, for the purpose of Chapter VI of the said Act, be deemed to be capable of being easily identified. (G. I., F. D., Notn.

No. 1117, dated 10th June 1881; *vide* G. R. No. 3851, dated 2nd July 1881.)

Note.—On the re-export of the gums mentioned, drawback is not to be granted; *vide* the Government Resolution quoted above.

4. In exercise of the power conferred by Section 49 (*b*) of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the payment of drawback upon the re-exportation of goods to any of the undermentioned foreign ports in India; and in exercise of the power conferred by Section 134 of the said Act the Governor General in Council is also pleased to prohibit at all Customs ports the transhipment of goods liable to Customs duties on importation when such goods are destined for any of the said foreign ports in India; and in exercise of the power conferred by Section 111 of the said Act the Governor General in Council is further pleased to prohibit the shipment for exportation to any of the said foreign ports in India of warehoused goods in respect of which payment of drawback and transhipment are hereby prohibited under Sections 49 and 134 of the said Act, respectively.

List of the foreign ports to which this Notification applies.

In Cutch.

Jakháu.
Koteshvar.
Lakhpat.
Mándvi.
Mundra.
Rohar.
Túna.

In Káthiáwár.

Beri.
Bhorai.
Chorvad.
Jáfarabad.
Jinjura.
Jodiya.
Kathiwadár.

In Káthiáwár—contd.

Mádhavpur.
Mahuva.
Mángrol.
Miáni.
Navabandar (under Junágad).
Navabandar (under Navánagar).
Navibandar.
Pimpawao.
Porbandar.
Satiya.
Sundrai.
Sutrapara.
Talája.
Verával.
Wawanya.

Foreign European Ports.

Diu, Goa and Damaun.

(G. I., R., A. & C., Notn. No. 77, dated 7th May 1879, and G. of I. Notn. No. 5427 S. R., dated 15th November 1895; *vide* G. Ns. Nos. 2568, dated 14th, and 2691, dated 21st idem.)

5. Section 50, clause (*a*), of the Sea Customs Act, 1878, by its terms applies only to cases in which export manifests are required. Where no export manifest is required, that provision is inapplicable. (G. R. No. 7892, dated 6th October 1881.)

VIII.—ARRIVAL AND ENTRY OF VESSELS INWARDS.

*C. of Section 53 of the Sea Customs Act, 1878.

1. Under the provisions of Section XXXIII* of Act VI of 1863, it is hereby notified for general information that the following stations at each of the ports and rivers within the limits of the

Northern Division have been fixed as those beyond which it shall not be lawful for any vessel arriving from any foreign port to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :—

At Kolak.

The landing place near the Custom House.

At Umarsári.

The landing place near the Custom House.

At Bulsár.

The bandar at Bhangra.

At Mátvad.

The landing place near the Custom House.

At Surat.

The Nowri or Steamer Bandar.

At Bhagva.

The landing place near the Custom House.

At Broach.

The landing place near Byramshaw's Cotton Ginning House.

At Dehej.

The landing place near the Custom House.

At Tankari.

The wharf at the bandar.

At Degám.

The landing place near the Custom House.

At Gogha.

The Custom House chauki at the bandar.

At Bavliári.

The landing place near the Custom House.

At Khun.

The site of the post of the harbour light at the bandar.

(G. N. dated 19th February 1868; *vide* G. R. No. 664 of the same date.)

2. Under the provisions of Section* XXXIII of Act VI of 1863, it is hereby notified for general information that the following places at each of the ports and rivers within the limits of the Southern Division have been fixed as those beyond which it shall not be lawful for any vessel, arriving from any foreign port, to pass, until the master or commander thereof shall have delivered to the officer of Customs a report or manifest :

*Cf. Section 53 of the Customs A 1878.

TA'LUKA UMBARGAON.

At Kalai.

On the sea side near the road on the north and opposite to the Custom House.

At Maroli.

In shoal water near the mouth of the creek and opposite to the Custom House.

At Umbargaon.

Near the tower opposite to the Custom House.

At Gholvad.

At the mouth of the creek.

TA'LUKA TA'RA'PUR.

At Dáhánu.

Opposite the Custom House.

At Tárapur.

Opposite the Custom House.

At Olivára Navápur.

Near the Navápur Custom House.

At Sátpáti.

Near the Custom House.

At Máhim.

Near the mouth of the creek opposite the Custom House.

At Kelva.

Near the tower at the mouth of the creek.

At Dántivra.

The landing place opposite the Custom House.

TA'LUKA BASSEIN.

At Arnálla.

Opposite the Custom House.

At Bassein.

Near the beacon.

TA'LUKA GHODBANDAR.

At Utan.

Opposite the Custom House.

At Manori.

In front of the Custom House.

At Vesáva.

Opposite the Custom House.

At Bándra.

At the mouth of the creek.

TA'LUKA TROMBAY.

At Máhul.

Opposite the Custom House.

At Trombay.

Opposite the light beacon.

At Bhándup.

At the mouth of the creek.

At Thána.

Opposite the lights at the Chendni Bandar.

TA'LUKA URAN.

At Mora.

The anchorage ground from the pier to the Custom House.

At Karanja.

The anchorage ground from the pier to the village of Chemburpadda.

At Sheva.

The anchorage ground in front of the Custom House.

TA'LUKA PANVEL.

At Panvel.

The anchorage ground near the pier.

At Belápur.

The landing place near the Custom House.

At Khairna.

The landing place west of the Custom House.

TA'LUKA SANKSE.

At Antora.

The landing place near the Custom House inside the khári.

At Nágothna.

The landing place near the Custom House and pier.

TA'LUKA ALIBA'G.

At Alibág.

The landing place near the Custom House.

At Thal.

The landing place near the Custom House.

At Revas.

The usual landing place.

At Revdánda.

The landing place near the Custom House inside the khári.

TA'LUKA RA'JPURI.

At Thal Khári.

The usual landing place near the Custom House inside the khári.

TA'LUKA BA'NKOT.

At Bánkot.

The landing place near the Custom House.

At Kelsi.

The anchorage ground near the Custom House inside the khári.

At Harnai.

The anchorage ground south of the "Kunka" Fort.

TA'LUKA ANJANVEL.

At Anjanvel.

The wharf at the bandar.

At Borya.

The landing place near the Custom House.

At Jaygad.

The landing place near the Custom House.

At Ratnágiri.

The landing place near the Custom House.

At Purangad.

The landing place near the Custom House.

TA'LUKA VIZIA'DURG.

At Jaitápur.

The landing place near the Custom House.

At Viziádurg.

The landing place near the Custom House.

TA'LUKA MA'LVAN.

At Devgad.

The landing place near the Custom House.

At A'chra.

The wharf at the bandar.

At Mālvan.

The wharf at the bandar.

TA'LUKA VENGURLA.

At Nivti.

The landing place near the Custom House.

At Vengurla.

The wharf at the bandar.

At Redi.

The landing place near the Custom House.

TA'LUKA *Vádi.*

At Kirnapani.

The landing place near the Custom House.

TA'LUKA HONORE.

At Honore.

The landing place at the wharf near the Custom House inside the khári.

At Kumta.

The anchorage ground at the mouth of the khári.

At Murdheshvar.

The landing place near the Custom House.

At Shirali.

The landing place near the Custom House.

At Bhatkal.

The landing place near the Custom House.

TA'LUKA ANKOLA.

At Tadri.

The landing place near the Custom House inside the khári.

At Gangávali.

The landing place near the Custom House inside the khári.

At Ankola.

The landing place near the Custom House.

At Chendia.

The landing place at Allegady near the Custom House.

TA'LUKA KA'RWA'R.

At Kárwar.

The iron pier and the wharf near it.

At Sadashivgad.

The landing place near the Custom House.

(G. N., dated 3rd August 1870; *vide* G. R. No. 3720 of the same date.)

3. In exercise of the power conferred by Section 53 of the Sea Customs Act, 1878, the Governor in Council is pleased to direct that no vessel entering the port of Aden shall enter the outer harbour until a manifest has been delivered to the pilot or to the Superintendent of A'bkári, who is hereby authorized to receive the same. (G. N. No. 1797, dated 27th February 1884.)

4. The inclusion of undutiable stores in the list of ships' stores required by Section 55 of the Sea Customs Act, VIII of 1878, need not be insisted upon. (G. I., F. & C., No. 4426, dated 28th October 1882; *vide* G. R. No. 7950, dated 14th November 1882.)

5. The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information:—

In the case of any steamer or square-rigged vessel arriving at any Customs port in the Presidency of Bombay, directly from and proceeding directly to foreign ports not on the continent of India, the officer in charge of the Custom House may, in his discretion and subject to the proviso hereinafter contained, permit all goods intended to be taken on to another port to be lumped together in the import and export general manifests in one or more entries according to general description and destination instead of being shown in detail as at present:

Provided that this rule shall not apply to dutiable or restricted articles such as those named in the margin or to any goods the import or export of which is prohibited or restricted under Section 18 of the Sea Customs Act, 1878, or any other law for the time being in force; and that the master or agent of the vessel shall be bound to furnish full particulars of all packages containing any such articles or goods according to marks, numbers and description as at present.

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions preserved or packed in spirit or salt; opium; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1881).

(G. N. No. 2935, dated 7th April 1884.)

6. In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, is pleased to make the following rules for carrying out the provisions of Section 55 of the said Act, *viz.* :—

1. In specifying in the import general manifest, as required by Section 55 of the Sea Customs Act, all goods intended to be landed at the port of Bombay from any steamer or square-rigged vessel arriving from a foreign port, it shall be sufficient to describe the contents of packages which contain a variety of free and unrestricted goods covered by one bill of lading under one or more general heads, but a description which does not indicate the class or character of the goods shall not be deemed to be sufficient.

2. The preceding rule shall not apply to packages the contents of which consist wholly or partly of dutiable or restricted goods. All the goods contained in such packages shall be specified in the import general manifest in full detail.

3. For the purposes of these rules the goods specified in the margin and all articles of which the import is prohibited or restricted under Sections 18 and 19 of the Sea Customs Act or under any other law for the time being in force shall be deemed to be "dutiable or restricted goods." All other goods shall be deemed to be "free and unrestricted goods."

Rice, arms, ammunition and military stores; liquors of all kinds; medicines, chemical preparations and perfumes containing spirit; provisions, preserved or packed in spirit or salt; opium, salt, tobacco; explosives (as defined in the Indian Explosives Act, 1884); petroleum (as defined in the Petroleum Act, 1886).

(Commissioner of Customs Notification No. 4362, dated 23rd August 1892; *vide* G. R. No. 6615, dated 17th idem).

IX.—ENTRY OUTWARDS, PORT CLEARANCE AND DEPARTURE OF VESSELS.

1. Rules for regulating the entry and clearance outwards of native craft in the port of Bombay have been made by the Commissioner of Customs with the sanction of His Excellency the Governor in Council in exercise of the power conferred by Section 9, clause (*c*) of the Sea Customs Act, 1878, and are hereby notified as required by Section 204 of the said Act :—

(1) Outward entry of native craft shall in no case be allowed at either the Town Customs House for foreign ports or at the Prince's Dock, Máhim, or Arthur Bandar Custom Houses for Customs ports without presentation of the duplicate import general manifest, on which the Index Clerk of the Custom House concerned will note the words "Loading for a Foreign Port" or "Loading for a Customs Port" as the case may be, and initial the entry.

(2) The tindal or agent of a native craft which has once entered outwards at either the Prince's Dock, Máhim or Arthur Bandar Custom Houses for a Customs port desiring to load for a foreign port also, shall, before commencing to load for a foreign port, give intimation of his intention to do so, and again present his duplicate import general manifest to the Index Clerk at the Custom House at which the vessel was in the first instance entered outwards for the Customs port.

(3) The Index Clerk will then close the outwards entry for the Customs port and make a note as to his having done so alongside the previous entry on the duplicate import general manifest, and return it to the tindal or agent of the vessel after initialling the note.

(4) The vessel if loading at the free anchorage may then be removed to the dutiable anchorage, or if loading at a wharf at which the shipment of goods for both Customs and foreign ports is not permitted, to the wharf at which the goods for the foreign port are to be shipped, and on arrival at the former, the tindal or agent of the vessel shall present the duplicate import general manifest to the officer in charge of the anchorage, or at the latter to the Wharf Officer, who will certify thereon that the vessel has taken up her proper berth at the anchorage or wharf, as the case may be, and return it to the tindal or agent of the vessel.

(5) The tindal or agent of the vessel will then present the duplicate import general manifest to the Index Clerk, Export Department Town Custom House, who will enter the vessel outwards for the foreign port. Passes will then be granted by the Assistant Collector in charge of that Department for goods to be shipped to the foreign port, for which port the vessel may then commence loading.

(6) On the entry outwards for a Customs port being closed at either of the abovenamed Custom Houses, no further passes will be granted for the Customs port, and all those which may have been granted before, will be forwarded to the Export Department, Town Custom House, where port clearance will be granted to the vessel, and the whole of the cargo for all ports will be included in a single export general manifest.

(7) Native craft which have once entered outwards at the Town Custom House for a foreign port need not enter at either of the other Custom Houses in the event of their desiring to take cargo for a Customs port also, but may complete their loading at the Town Custom House.

(G. N. No. 7573, dated 5th October 1883.)

2. The following is the form of declaration under clauses (*c*) and (*d*) of Section 64 of the Sea Customs Act, 1878. This declaration, which it is understood would not be made on oath or affirmation before any

person authorized to administer an oath, does not require to be stamped :—

I (or we).....Agent of the (Steam) Ship..... .....in consideration of port clearance being granted to the said vessel hereby declare under Section 64 of Bombay Act VIII of 1878 that (1) I (or we) am (or are) liable for any penalty imposed under Section 167, No. 17, with respect to any goods entered in the import manifest of the said vessel and am (or are) answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

Declared this day of

(Solicitor to Government, No. 1259, dated 16th December 1891; *vide* G. R. No. 631, dated 27th January 1892.)

3. The following is the form of agreement to be entered into by agents of ships with the Collector of Customs in consideration of port clearance :—

I (or we) Agent (or Agents) of the (Steam) Ship.....in consideration of port clearance being granted to the said vessel hereby agree with the Collector of Land Revenue, Customs and Opium, Bombay, as follows :—

(1) To deliver to the Collector of Customs, Bombay, within five days from the date of grant of port clearance to the said vessel the manifest and shipping bills or other documents required in accordance with Section 63 of Bombay Act VIII of 1878, and in the event of failure on my (or our) part to produce such manifest and shipping bills or other documents as aforesaid within the said period to pay to the said Collector of Customs the sum of Rs. 50 on demand.

(2) To clear the import general manifest of the said vessel within four months from the date of entry inwards of the said vessel and in the event of my (or our) failure to do so within the period aforesaid to pay to the Collector of Customs the sum of Rs. 50 on demand.

(3) To pay all port dues and other charges and penalties due or to become due by such vessel or by the owner or master thereof and all duties payable in respect of any goods shipped therein.

(4) It is hereby agreed that any sum or sums due by me (or us) under this agreement may be deducted from any monies to be deposited by us as security for due performance of this agreement.

(G. R. No. 631, dated 27th January 1892.)

X.—GENERAL PROVISIONS AFFECTING VESSELS IN PORTS.

1. As regards the question as to whether the Collector of Sea Customs can exercise supervision

over the transhipment of ballast, the Government of India is advised that the word 'goods' in Sections 70 and 136 of the Sea Customs Act, 1878, certainly includes "ballast", and as the transhipment of goods necessarily involves their being discharged and water-borne or shipped, those sections (whatever view be taken of the application of Sections 123—134 of the Act) provide sufficiently for the necessary supervision of the transhipment of ballast not urgently required for a vessel's safety. (G. I., F. & C., No. 91, dated 11th January 1881; *vide* G. R. No. 368, dated 18th idem.)

2. In exercise of the powers conferred by Section 75 of the Sea Customs Act, VIII of 1878, the Governor of Bombay in Council is pleased to direct that a fee of one anna and a half shall be chargeable on every package and on every parcel made over to an officer of Customs for the purpose of being landed.

(G. N. No. 4437 D, dated 25th May 1892.)

Note.—This notification is also applicable to Sind; *vide* G. Rs. Nos. 4437, dated 25th May 1892, and 6680, dated 19th August 1892.

3. The following rules made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor in Council, under Section 9 (*c*) of the Sea Customs Act, 1878, for carrying out the provisions of Section 76 of the said Act respecting boat-notes are published for general information:—

1. Forms of boat-notes will be supplied by the Customs Department gratis. Only forms so supplied shall be used for boat-notes.

2. Boat-notes for goods to be landed in cargo-boats from native craft stationed at the dutiable anchorage will be furnished by the Customs officer at the anchorage, to whom application therefor must be made before a cargo-boat containing such goods leaves the anchorage.

3. Boat-notes for goods to be shipped into vessels at the dutiable or free anchorages shall be presented to the Customs officer at those anchorages for endorsement before the goods are shipped.

4. (1) When it is desired to keep afloat goods which have been discharged from any vessel pending their being reshipped or landed, the cargo-boat containing such goods shall be taken to the bandar named in the boat-note; and the boat-note shall be shown to the Customs officer at the said bandar and his permission shall be obtained, with reference to Section 77 of the Act, to the goods being kept afloat.

(2) The boat-note shall be kept on board by the person in charge of the cargo boat to cover the goods until they are reshipped or landed.

(3) If the goods are reshipped, the boat-note shall be again shown to the officer aforesaid, together with the necessary permit to reship; and his endorsement shall be obtained thereon before the boat leaves the wharf.

(Notification by the Commissioner of Customs, No. 2742, dated 10th June 1892 ; *vide* G. R. No. 4437, dated 25th May 1892.)

* Cf. Section 79 of the Sea Customs Act VIII of 1878.

4. His Excellency the Governor in Council is pleased to declare under Section 161* of Act VI of 1863 that from and after the 1st April 1877 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Aden. (G. N., dated 23rd December 1876; *vide* G. R. No. 7560 of the same date.)

5. In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of the notification of 19th April 1865, published under Section 161 of Act VI of 1863 at page 686 of the *Bombay Government Gazette* of 20th April 1865, the Governor of Bombay in Council is pleased to declare that after the 1st day of June 1892 no boat, not duly licensed and registered in accordance with the rules for the time being in force under the said section, shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Bombay. (G. N. No. 4437-F., dated 25th May 1892.)

6. In exercise of the power conferred by Section 79 of the Sea Customs Act, 1878, and in supersession of all previous rules on the same subject, the Governor of Bombay in Council is pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Bombay, *viz.* :—

1. Licenses for cargo-boats or barges may be granted by the Collector of Customs on an application accompanied by the certificate of registry granted under Act XIX of 1838.

2. A fee of Rs. 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee, and shall be in the following form, *viz.* :—

(Royal Arms.)

CARGO-BOAT LICENSE.

In force for one year from date of issue.

Branded and Painted No.

*Bombay Custom House,*_____189 .

No.____OF 189 .

Authorized Fee—Rs. (3) three.

Whereas_____ ____ ____ has applied for a license for cargo-boat_____ branded and painted No._____ of_____ Bombay Khandis_____tons burthen, and registered under No._____by the____ of the Port_____The said boat is hereby permitted, under Section 79 of the Sea Customs Act (VIII of) 1878, to land and ship merchandise in this port. Given under my hand and seal, this_____day of_____189 .

Collector of Land Revenue,
Customs and Opium, Bombay.

Superintendent, Preventive Service.

[On the reverse.]

Extract from the Rules relating to Cargo-boats in the Port of Bombay, framed by the Government of Bombay.

"4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

"5. The license must be produced whenever demanded, and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

"6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

"7. The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules."

3. The boat or barge for which license is applied shall be submitted for survey by such officer of Customs as the Collector of Customs may depute for the purpose, and no license will be granted unless the boat or barge is certified by such officer to be quite seaworthy and well found.

4. Immediately after a license is granted, and before plying for hire, the cargo-boat or barge must have the letters C. B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

5. The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

6. Cargo-boats or barges, the licenses for which are not produced when demanded, will be treated as unlicensed, unless good cause to the contrary is shown.

7. The licenses will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules.

(G. N. No. 4437-G., dated 25th May 1892.)

7. In exercise of the power conferred by Section 79 of the Sea Customs Act, VIII of 1878, and in supersession of notification dated 30th November 1863, issued under Section 162 of Act VI of 1863 and published at page 1380 of the *Bombay Government Gazette* dated 3rd December 1863, the Governor in Council is pleased to declare that, after the date of this notification, no boat shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the Port of Karáchi, unless duly licensed and registered in accordance with the rules for the time being in force under the said section.

The Governor in Council is also pleased to prescribe the following rules and fees for the granting of licenses for cargo-boats in the port of Karáchi, namely :—

(1) Licenses for cargo-boats may be granted by the Collector of Customs, Karáchi, on an application accompanied by certificates of registry granted under Act XIX of 1838 and by survey certificates from the Port Officer.

(2) A fee of Rupees 3 shall be charged for each license, and each license shall be renewable annually on payment of the same fee and shall be in the subjoined form.

(3) Immediately after a license is granted and before plying for hire, the cargo-boat must have the letters C.B. painted upon the bows in white letters a foot long on a black ground or in black letters on a white ground.

(4) The license must be produced whenever demanded, and must be kept on board the boat in the custody of the tindal or crew for the time being.

(5) The license may be cancelled or suspended if the boat for which it has been issued be found concerned in a breach of the Customs Act or rules, or for a breach of these rules.

(6) Any license granted under Section 79 of Act VIII of 1878 may be suspended or withdrawn at any time by the Collector of Customs, and such license shall be inoperative during suspension. No reason for withdrawal or suspension of the license need be given by the Collector of Customs.

(Royal Arms)

CARGO-BOAT LICENSE.

In force for one year from date of issue

Branded and Painted No.____

*Karáchi Customs House,*_____189 .

No.____ OF 189 .

Authorized fee—Rs. (3) three only.

Whereas_____ has applied for a license for cargo-boat_____ branded and painted No._____ of_____ Khandis or_____ tons burthen, and registered under No._____ by the_____ Karáchi; the said boat is hereby permitted, under Section 79 of the Sea Customs Act, VIII of 1878, to land and ship merchandise in this Port. Given under my hand and seal this_____ day of_____ 189 .

Collector of Customs.

Extract from the Rules relating to Cargo-boats in the Port of Karáchi, framed by the Government of Bombay.

"(3) Immediately after a license is granted and before plying for hire the cargo-boat or bargo must have the letters C.B. painted upon the bows

in white letters a foot long on a black ground or in black letters on a white ground.

"(4) The license must be produced whenever demanded and must be kept on board the boat or barge in the custody of the tindal or crew for the time being.

"(5) The license will be cancelled or suspended if the boats or barges for which they have been issued be found concerned in a breach of the Customs Act or rules or for a breach of these rules."

(G. N. No. 6315-B, dated 25th August 1897.)

XI.—DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

1. With a view to simplifying and curtailing the work of the Bombay Customs Department, His Excellency the Governor in Council is pleased to sanction the following arrangements by the Chief Customs Authority in supersession of existing practice * * *

(1) Duty bills are to be dispensed with, and in lieu thereof importers will be required to submit their import private manifest in triplicate in accordance with the form to be obtained from the Deputy Commissioner of Customs, P. D. The original and duplicate of the manifest will be dealt with as at present, and the triplicate after having been signed by the Deputy Commissioner of Customs will be handed to the importer as a receipt for the payment of the duty, and will be treated in all respects as the duty bill in cases of application for drawback, refund, &c.

(2) The import entries for free goods imported in country craft from free ports are to be dispensed with, no other check being substituted for them.

(G. R. Nos. 2019, dated 29th May 1867 and 2293, dated 19th June 1867.)

2. Under the provisions of Section 1 of Act XVII† of 1869 the Right Honourable the Governor in Council is pleased to order that the period to be allowed to importers, owners, or consignees for landing goods after the entry of the vessel importing the same, shall be as follows :—

†Cf. Section 83 of Act VIII of 1878.

In the case of a ship, at any time within 72 hours (exclusive of Sundays and holidays) after the report of the ship. In the case of a steamer, at any time within 48 hours after the report of the steamer.

(G. N. dated 24th November 1869.)

3. In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that, on and after the date of publication of this notification, the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable

to the port of Bombay. (G. N. No. 570, dated 3rd February 1879.)

4. In exercise of the power vested in the Government of Bombay by Section 85 of the Sea Customs Act, No. VIII of 1878, His Excellency the Governor of Bombay in Council is pleased to declare that on and after the date of publication of this notification the provisions of Section 85 of the Sea Customs Act, 1878, shall be applicable to the port of Karáchi. (G. N. No. 7450, dated 24th October 1882.)

*Cf. Section 88 of Act VIII of 1878

5. Under the provisions of Section 57* of the Consolidated Customs Act, VI of 1863, it is not competent to the Customs authorities to send to England for sale by public auction goods not cleared within the period therein mentioned. (G. I., For. Dept., No. 2778-P., dated 16th December 1874; *vide* G. R. No. 251, dated 15th January 1875.)

6. The following opinion of the Solicitor to Government, No. 1238, dated 30th August 1880, was communicated to the Collector of Customs, Bombay, and the Commissioner of Customs for information and guidance:—

"The S. S. 'V.' landed on the 23rd of March last in excess of her manifest some packages. They were not consigned to any one in Bombay, and it appears, from Messrs. * *'s letter of the 9th instant, that the articles were probably put on board the 'V.' by mistake. The four months having expired within which under Section 88 of Act VIII of 1878 the goods should have been claimed, and no claim having been made, the Commissioner of Customs, &c., propo es to sell them in the manner authorized by the Act. Messrs. * * have applied to have the goods delivered to them on their giving indemnity to the Custom House for so doing. The plea put forward by Messrs. * * for the goods being delivered to them as the agents for the owner of the ship, *viz.*, to help to recoup the owner the payments made on account of short deliveries of other parts of the cargo, is in my opinion not a good one. As the packages in question were not consigned to any one, and as they came from on board the S. S. 'V.', I think the owner of the steamer might have laid claim to them as his property; but this he has not done. I think, therefore, the safest course to pursue will be for the Customs Authorities to sell the goods and after payment of the expenses, &c., authorized by the Act the surplus (if any) might be paid to Messrs. * * as agents for the owner of the ship, on their giving an undertaking to hold Government harmless for so doing.

"If the goods in question had been consigned to some person, but the consignee had not come forward to take delivery of them, I would have advised that Messrs. * *'s claim should be rejected altogether, as there would not in that case be any ground for considering them or the person they represent as the owners of the goods.

"In reply to the 8th paragraph of the letter of the Collector of Customs and Opium dated the 10th instant, I think that any undertaking not in the nature of a bond should be stamped as an agreement with an eight-annas stamp, and that Messrs. * * should be required to pay the stamp duty and all the legal expenses of preparing the indemnity according to the usual practice in such cases."

(G. R. No. 4746, dated 9th September 1880.)

XII.—WAREHOUSING.

1. The following rule made by the Commissioner of Customs, Bombay, with the sanction of His Excellency the Governor of Bombay in Council, in exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, is published for general information :—

Under Section 93 and clause 41 of Section 167 the Sea Customs Act, 1878, three days are hereby fixed as the time within which goods for the warehousing of which a bond has been executed shall be carried into the warehouse. The period of three days shall count from the date on which the order has been granted to warehouse such goods, and shall not include Sundays and holidays.

(G. N. No. 1029, dated 15th February 1888.)

2. The following rule made by the Commissioner of Customs under Section 9 of the Sea Customs Act, 1878, with the sanction of Government is published for general information, *viz.* :—

Liquors in wood which are removed from a bonded warehouse for shipment shall, before shipment, be gauged, and import duty shall be charged on any deficiency in excess of such allowance as would be made under Sections 116 and 117 of the Sea Customs Act, 1878, if such liquors were cleared for home consumption.

(G. N. No. 3301, dated 23rd May 1888.)

3. Although Section 100 of the Sea Customs Act would seem from its wording to have been drawn with special reference to the ordinary case of a portion only of the goods in bond being found on examination and sorting to have become damaged, it is obvious that it should apply also where the whole is found to be damaged. (G. I., F. & C., No. 2748 dated 13th September 1879 ; *vide* G. R. No. 5236, dated 30th idem.)

The Governor General in Council agrees in the opinion of the Government of Bombay and considers that there is no necessity for allowing the practice of mixing spirit in bond with water in the case of spirit for home consumption. The practice may be permitted in the case of spirit intended for exportation from bond, but not in regard to other spirit. (G. I., F. and C., No. 5303 S. R., dated 6th November 1895 ; *vide* G. R. No. 9276, dated 25th November 1895.)

4. The period to be specified in a bond taken under Section 106 of the Sea Customs Act, 1878, within which the goods in respect to which the bond is taken shall be conveyed to and re-warehoused at the port of destination, shall be determinable in each case at the discretion of the Chief Customs Officer of the port at which the bond may be taken, having regard to the distance between the port of removal and the port of destination, the mode of conveyance and other conditions affecting the duration of the voyage. (G. R. No. 7421, dated 7th December 1881.)

5. The practice, which existed in Bombay of putting in an application for the delivery of goods from bond for home consumption without also depositing the duty as required by Section 110 of the Sea Customs Act was not warranted by the law. Under Section 110, one of the two conditions precedent to clearing the goods is the payment of the duty assessable thereon. The application for leave to clear the goods is, as Section 113 shows, merely ancillary to clearance under Section 110 and would, therefore, expire if not acted on within a reasonable time. Reading together the three Sections 37, 110 and 113, it is clear that no amendment of the law is required, and that the object, which it is desired to attain, can and should be attained under the law as it stands, the Collector refusing to receive an application for permission to clear goods unless the duty payable thereon is tendered therewith, and returning it to the applicant as not having been made in accordance with the law.

If it should be considered desirable, the Chief Customs Authority might, under Section 113, so frame the form of application that it shall require (1) the deposit in the Custom House of the duty payable along with the application, and (2) the clearance of the goods within a reasonable time thereafter. But the insertion of these provisions in the form of application is in no way necessary for the purpose of preventing the practice reported. (G. I., F. & C., No. S.—3269, dated 8th August 1892; *vide* G. R. No. 7130, dated 7th September 1892.)

XIII.—TRANSHIPMENT.

1. In supersession of Government Notification No. 67, dated 6th January 1880, published in the *Government Gazette* Extraordinary of the same date, and in exercise of the power conferred by Section 133 of Act VIII of 1878 (The Sea Customs Act), His Excellency the Governor in Council is pleased, with the previous sanction of His Excellency the Governor General of India in Council, to declare that a fee on opium, not the produce of India imported by sea into the ports of Bombay, Karáchi, Aden or Perim and transhipped in any of the said ports, shall be levied at the following rates on each chest not exceeding 140¼ lbs. avoirdupois net weight:

When the consignment does not exceed 150 chests, at Rs.	5	per chest.
From 151 to 300 chests, at Rs. ...	4	„
From 301 to 600 chests, at Rs. ...	3	„
From 601 chests and upwards, at Rs...	2	„

Opium on which a transhipment or re-export fee has been levied at one of the said ports shall be exempt from the payment of a transhipment fee at any other of the said ports. (G. Ns. Nos. 221, dated 10th January 1883, and 6718, dated 11th September 1883, and G. N., P. D., No. 7483, dated 18th December 1886.)

Note.—The term "consignment" means the quantity brought in one vessel (G. I., F. & C., No. 66, dated 7th January 1887; *vide* G. R. No. 575, dated 24th idem.)

2. In exercise of the power conferred by Section 130 of the Sea Customs Act, 1878, the Governor in Council is pleased to make the following rule as to transhipment in any port* in the Presidency of Bombay to which the provisions of Section 128 of the said Act are applicable (namely) :—

Leave to tranship any goods of the nature hereinbelow described shall only be given by the Customs Collector, when such goods are destined for any foreign port on the continent of India or any port in Ceylon other than a port included in any Customs union with the British Indian Government, if the vessel into which such goods are to be transhipped for conveyance to the said port is propelled by steam.

The goods to which this rule is applicable are dutiable goods and goods in respect of the importation of which into British India some restriction has been placed by or under some enactment at the time in force and the transhipment of which is not subject to special regulations. (G. N. No. 5752, dated 16th July 1884.)

3. In exercise of the power conferred by Section 134 of the Sea Customs Act, 1878, the Governor General in Council is pleased to prohibit the transhipment, under the provisions of Chapter XII of the said Act, at the ports of Bombay and Karáchi, for conveyance to any Customs port, of petroleum which under Act II of 1888 is liable to Customs duty unless and until Customs duty has been paid upon such petroleum at either of the said ports of Bombay or Karáchi. (G. I., F. & C., Notn. No. 2276, dated 2nd May 1888; *vide* G. N. 2922, dated 9th idem.)

XIV.—EXPORTATION OR SHIPMENT AND RELANDING.

4. The following opinion (No. , dated) was recorded by the Honourable the Advocate General as to the legality for the demand made by the Customs Department for the payment of duty a second time upon a consignment which was originally intended to be shipped in one steamer, but which was afterwards shipped in another steamer :—

"I am of opinion that the Customs Department were right in demanding payment of duty a second time upon 28 bags of linseed which were originally intended to be shipped per S. S. *C.* and which were afterwards shipped per S. S. *B.* The shipper by not giving notice of non-shipment within three days from the date of the S. S. *C.* leaving the port, lost all right to recover the refund under Section† 132 of Act VI of 1863, and the amended section in Act X of 1868.

"The power to amend a shipping bill conferred by Section 191‡, was not intended to be exercised so as to deprive the

† Cf. Section 110 of Act VIII of 1878.

‡ Cf. Section 201, *ibid.*

* For rules regarding transhipment in the port of Bombay, *vide* Government Notifications Nos. 6368, dated 30th July 1894, and 7137, dated 28th August 1894, published at pages 771, 772 and 874 of the *Bombay Government Gazette* for 1894.

Government of funds which had already vested in it by the negligence of the shipper. Looking at the way in which the application to amend the shipping bill was made by Messrs. .....and their subsequent protest against payment of a second duty, it would appear as if they intended from the time of the application to make use of the amended document as one on which the duty had been paid, and so evade a payment of second duty to which by their negligence they had become clearly liable by the Act. The Customs Authorities were quite right in refusing to allow the amendment.

"Such an amendment, if made at all after the three days for claiming a refund have expired, should only be made contemporaneously with the receipt of the duty to which the goods are again liable on being shipped."

(G. R. No. 5084, dated 10th October 1872.)

5. In exercise of the power conferred by Section 9 (*c*) of the Sea Customs Act, 1878, and with the sanction of His Excellency the Governor of Bombay in Council the Chief Customs Authority is pleased to make the following rule, *viz.* :—

The presentation of an export shipping bill for cancellation or amendment within the period of five days prescribed in Section 140 of the Act shall be deemed to be equivalent to giving the information required by that section, so far as regards the goods in respect of which such cancellation or amendment is applied for.

(Commissioner of Customs' Notn. No. 2741, dated 10th June 1892; *vide* G. R. No. 4437, dated 25th May 1892.)

Note.—A similar notification was published by the Commissioner in Sind under No. 3565, dated 30th August 1892, at page 218 of the *Sind Official Gazette* of 1st September 1892.)

6. The charge to be levied, under Section 139 of the Sea Customs Act, VIII of 1878, on goods passed through the Customs House after the grant of port clearance to the vessel in which they are to be shipped should in no case exceed one-half per cent. with a maximum of ten rupees. The charge should be levied first and refunded afterwards on sufficient cause being shown. This order should be applied only to shipping bills other than those presented to Preventive Inspectors for vessels loading in the Docks. (G. I., F. & C., No. 4546-S., dated 4th November 1892; *vide* G. Rs. Nos. 9517, dated 5th December 1892, and 7284, dated 6th October 1893.)

XV.—SPIRIT.

1. The practice hitherto observed for ascertaining the quantity of spirit, *viz*, to assume, with the consent of the importers, that the quantity of spirit in all preparations in which spirit was used, that were found in the British Pharmacopœia, was 20 per cent. and upwards, may be continued. (G. I., F. & C., No. 800, dated 5th May 1882; *vide* G. R. No. 3491, dated 27th idem.)

Notification No. 7574, dated 5th October 1883, published at page 773

2. The following rules for the importation of spirit rendered unfit for human consumption under the provisions of Section 155 of the

of the *Bombay Government Gazette* for 1883, Part I; and

Notification No. 4339 A, dated 1st June 1896, published at page 565 of the *Bombay Government Gazette* for 1896, Part I.

Sea Customs Act VIII of 1878, having been approved by His Excellency the Governor in Council, are published for general information, as required by Section 204 of the Act, in supersession of the Notifications specified in the margin, and shall come into force in three months' time from this date *:

I.—Whenever spirit said to have been rendered unfit for human consumption for which the reduced rate of duty under Schedule III (1) of the Indian Tariff Act, 1896, is claimed, is imported into the port of Bombay or Karáchi, the Collector of Customs at the said port shall (subject always in Karáchi to the provisions of Rule II) respectively send a sample of such spirit to the Chemical Analyser to Government for examination and report at the expense of the importer. After considering the Chemical Analyser's report and other circumstances, if any, bearing upon the case, the Collector will decide whether the claim is to be admitted or not. In the case of importation of such spirit in quantities of ten gallons and less, the Collector of Customs may, however, at his discretion have the spirit examined by a Custom House gauger and determine on the gauger's report whether the spirit shall be admitted at the reduced rate of duty or not.

II.—If the spirit is imported from the United Kingdom and the importer produces a certificate signed by a Customs or Excise Authority of the United Kingdom, and himself makes a declaration on the face of his bill of entry each to the effect that the spirit has been rendered effectually and permanently unfit for human consumption by the admixture of one part by volume of caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof, such spirit may, if the Collector of Customs after such examination of the spirit as he considers necessary is satisfied with the certificate produced, be admitted on payment of the special *ad valorem* duty.

III.—Whenever imported spirit is to be rendered effectually and permanently unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part by volume of the caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent. over-proof.

IV.—The admixing of the spirit must be effected and the requisite caoutchoucine must be procured

* 7th September 1898.

by the importer or his agent, or authorized servant, at his own expense.

V.—The caoutchoucine, before its admixture with the spirit, must be tested by the Chemical Analyser to Government, who must certify to the Collector of Customs that it is of the proper strength, fitted, if used in the proportions mentioned in Rule II, effectually and permanently to render unpalatable and unfit for human consumption the spirit with which it is mixed.

VI.—Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption, or in ascertaining that it has been so rendered, must be paid by the importer before removal of the spirit is allowed.

Notice.

In connection with the above published rules, His Excellency the Governor in Council has been pleased to issue the following instructions for the guidance of the Collectors of Customs at the ports of Bombay and Karáchi :—

The Collector shall ordinarily admit, at the reduced rate of duty prescribed in Schedule III (1) of the Indian Tariff Act, only such spirit as may have been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine in the proportion of at least one part by volume of the caoutchoucine to 99 parts by volume of the spirit. The Collector may, however, also admit, specially at the reduced rate of duty, spirit which has been methylated with wood naphtha, if he is satisfied that it is required for a purpose for which caoutchoucined spirits are not suited and that it will be used after admission in such a way that there will be no danger of its passing into consumption as potable spirit.

(G. N. No. 5728, dated 7th September 1898.)

3. Act XVI of 1863, Section 1, provides that 'spirits intended to be used exclusively in arts and manufactures or in chemistry *may* be removed from any licensed distillery in any part of British India' on payment of a special *ad valorem* excise duty of 10* per cent., provided that 'no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.' The section is permissive merely, but excise duty at the special rate prescribed in the Act is only chargeable when spirit is rendered unfit for human consumption before removal from the place of its manufacture.

Section 144 of the Sea Customs Act, VIII of 1878, renders it lawful for spirit manufactured in India to be exported under bond for excise duty and this would apply to the excise duty on spirit ren-

* Under Section 1 of Act XVI of 1863, as amended by Section VI of the Indian Tariff Act VIII of 1894, the duty is not to exceed 5 per cent.

dered unfit for human consumption before removal from the place of its manufacture. Section 155 of the same Act authorizes the framing of rules for rendering imported spirit for human consumption, but the section contemplates only such spirit as is liable to Customs duty; and the rules framed under that section by Government (*Bombay Government Gazette* for 1883, pages 773—774) have reference only to spirit chargeable with the special *ad valorem* Customs duty of 5 per cent. under the Indian Tariff Act, 1882, Schedule II, Article 2.

There is, therefore, no authority in the law, as it stands, for permitting spirit manufactured in India to be exported under bond and to be imported at a Customs port and there rendered unfit for human consumption. Such spirit can only be exported under bond for the full excise duty, or, if it has been already rendered unfit for human consumption under Act XVI of 1863, for the special excise duty to which it is liable under that Act. (L. R. No. 983, dated 25th July 1884; *vide* G. N. No. 7195, dated 9th September 1884.)

XVI.—COASTING TRADE.

1. It is hereby notified that in the event of steamers other than those that have not obtained general passes under Section 156* of Act VI of 1863, requiring either port clearance or permission to clear out before or after office hours, which have been fixed to be from sunrise to sunset, the same will be granted at the coast ports on payment of a fee of Rs. 3 in lump sum to the Customs officer, whose attendance will be required for performance of such extra work out of office hours. (Notice by the Commissioner of Customs, dated 10th September 1870; *vide* G. R. No. 4287, dated 6th idem.)

*Cf. Section 164 of the Sea Customs Act 1878.

2. Collectors of Customs should be instructed that when a vessel is transferred to the regular coasting trade, the master should be called upon to declare the stores remaining on board and be required to pay duty on such stores as are dutiable. A Collector of Customs can always judge correctly when a vessel is thus transferred. Generally if a vessel is going to another Customs port to take in cargo for a foreign port, or when it is going to a foreign port but carries some cargo for a Customs port at which it is to touch *en route*, it is not transferred to the coasting trade. But if a vessel is carrying cargo exclusively for a Customs port and is not about to proceed at once on a foreign voyage or is going to a Customs port seeking cargo for another Customs port, it may be considered as in the coasting trade. (G. I. F. & C., No. 3275, dated 29th September 1881; *vide* G. R. No. 6062, dated 14th October 1881.)

3. Masters and owners of native craft engaged in the coasting trade should be required to prepare in future the documents usually presented by them at the Customs Houses, in English instead of in the

vernacular. (G. R. No. 1517, dated 25th February 1889, and 1124, dated 11th February 1890.)

4. The following rules framed with the sanction of Government by the Commissioner of Customs under Section 9, clauses (*a*) and (*c*), of the Sea Customs Act, 1878, prescribing and limiting the powers, duties and procedure of officers of Customs in respect of general passes valid for the ports of more than one Presidency, and in carrying out the provisions of the Act relating to vessels sailing under such passes are published for general information :—

Interpretation.

"Agent" includes masters and owners.

1. In these rules the word "Agent" shall include masters and owners.

Notified Ports.

The words "Notified Port" mean any foreign port regarding which it has been notified under Section 13 of the Sea Customs Act, VIII of 1878, that all goods imported from or exported to the same shall be treated as goods imported from or exported to Customs ports.

Foreign Ports.

The words "Foreign Port" shall include all foreign ports whether on the continent of India or not, except those regarding which a notification has been issued as above.

Dutiable goods.

The words "Dutiable cargo or dutiable goods" shall be held to mean—

(*a*) All goods shipped from foreign ports for Customs ports or notified ports, whether transhipped at any Customs or notified port or not ;

(*b*) All goods specified in schedules 2 and 3 of the Tariff Act, XI of 1882, whether shipped from or to foreign ports or Customs ports or notified ports ;

(*c*) All goods exported under claim for drawback or under bond for duty of Customs or Excise ;

(*d*) All goods the importation or exportation of which is prohibited or restricted under Section 18 of the Sea Customs Act, or any other law for the time being in force.

Free goods.

The words "Free cargo or free goods" shall be held to mean all goods which do not fall within the above definition of dutiable.

General.

Scope of rules.

2. The conditions on which every general pass issued for a coasting steam vessel shall be granted, and the powers, duties and procedure of officers of Customs relating to vessels sailing under a general pass, shall be as hereinafter set forth.

Issue of General Pass.

3. (*a*) Every general pass issued in the Bombay Presidency for a coasting steam vessel shall be granted by the Collector of Customs, Bombay, under his own signature.

Its form.

(*b*) It shall be in the form prescribed in Appendix A.

The term of its validity.

(*c*) It shall be terminable on the 31st July in each year, and shall be renewable by endorsement on application to the Collector of Customs.

Its extent.

(*d*) It shall be stated on the face of every general pass whether it is valid—

(1) For certain specified ports only; or

(2) For all Customs ports and notified ports throughout India.

Its custody.

(*e*) The pass shall remain in charge of the commander or other responsible officer of the vessel for which it is granted.

Pass to be kept in conspicuous place and delivered on demand.

(*f*) It shall be kept posted up in a conspicuous place on board, and shall be shown to any Customs officer on demand.

Copy of rules to be furnished therewith.

(*g*) A copy of these rules shall be furnished with each pass for the use of the ship to which it relates.

Pass where obtainable.

(*h*) The agents or owners may choose at their option at which presidency the pass shall be taken out.

Effect of General Pass.

(*i*) The granting of a general pass shall not relieve the agents of a vessel from any such provisions of the Customs Act, or of any rules for the time being in force under that Act, or of any such law for the time being in force as may be applicable to them.

Obligations it imposes.

(*j*) By applying for a general pass the agents of a vessel bind themselves, should a pass be granted, to be responsible:

(1) That all port and light dues shall be paid and all duties short levied or refunds or drawbacks erroneously disbursed in consequence of errors or omissions in the cargo books, manifests or other documents they are required to keep or put in, shall be made good on demand; and further

(2) That they shall deposit with the Collector of Customs a sum in cash or Government promissory notes amounting to Rs. 500 for each vessel, but not more than Rs. 3,000 for any one company's line, and shall give him a general authority to recover from the said deposit all sums adjudged to be due from them, whether

as dues, duties, recoveries, fees or penalties in respect of the vessel for which the pass is granted, or of any other vessel or vessels belonging to the same owners and also sailing under a general pass.

Nothing in this condition, however, shall be held to prejudice their right to appeal as provided by Section 188 of the Sea Customs Act, VIII of 1878, in any case in which they may consider themselves aggrieved by the Collector's decision.

Form of cargo book to be kept.

4. (*a*) A cargo book in the form B should be kept on board every steamer sailing under a general pass. The said cargo book shall be kept in accordance with the requirements of Section 165 of the Sea Customs Act, VIII of 1878, and shall further show separately the dutiable and free cargo received at each port for each port, whether Customs or foreign. Cargo received for transhipment shall be shown as for the port at which transhipment is to take place, but the port of ultimate destination shall also be given.

Not to dispense with manifest.

(*b*) The keeping of the said cargo book shall not be held to dispense with the presentation of manifests, except in so far as may be hereinafter provided.

The agents shall be at liberty to add to the form prescribed any columns they may require to adapt it to their own purposes.

General pass not to exempt from fees or special restrictions.

5. No general pass shall be held to exempt the agents or masters of vessels sailing under a general pass from payment of any fees for special services or from any restrictions as to lading or discharge of dangerous goods imposed upon them by the rules of any port at which the pass is valid.

Lading and Clearance.

Except at final ports entry outwards and shipping bills granted in anticipation of arrival.

6. At all intermediate ports vessels sailing under a general pass may be entered outwards and shipping bills granted in anticipation of arrival. At final ports the special permission in writing of the Collector will be required.

Shipping bills in English required except for transhipment and passengers' baggage.

7. No goods except transhipment goods and passengers' baggage shall be received on board without a shipping bill. All shipping bills shall be in English; and at ports where there are no facilities for their preparation in that language, the agents of the vessel shall be bound to provide for this requirement. Shipping bills shall be in the annexed form C. For free goods they shall be prepared in duplicate, printed in black and blue. For

dutiable goods they shall be in triplicate, printed in black, blue and red, with the word "dutiable" printed across in large type in red ink.

Shipment of free cargo.

8. Free cargo may be shipped at any time day or night, except on Sundays or holidays, without special permission or supervision: provided that no goods shall be shipped at night without supervision except such as have been water-borne for shipment during ordinary working hours.

9. Dutiable goods shall not be shipped except under Customs supervision. The original shipping bill shall be filed at the Customs House, and the duplicate shall accompany the goods on board. The triplicate shall be retained by the officer supervising the shipment, either at the wharf or on board, who, after endorsing upon it the particulars of the goods actually received on board, shall return to the Customs House for use in checking the vessel's export general manifest, as provided below.

Endorsements on duplicates.

10. The agents shall cause the endorsements so made upon such triplicates to be copied on the duplicate shipping bills for dutiable goods, and shall also be responsible that the particulars of the free goods actually received on board are endorsed on the duplicate shipping bills relating thereto. Those for dutiable goods shall accompany the vessel; those for free goods shall be retained by the agents for presentation with the export manifest.

Application for port clearance.

11. Port clearance must be applied for during office hours, unless otherwise directed by the chief Customs officer, and at least four hours before the departure of the vessel, and must be sent on board before she actually leaves the port.

Export manifest when to be put in.

12. The export manifest shall be in the same form as is prescribed for the cargo book by Rule 4. It must be put in by the agents within five clear working days from the date of sailing, and must be accompanied by a duplicate prepared in separate parts one for each port for which goods have been shipped, and by the duplicate shipping bills for free goods endorsed with particulars of actual shipments as required by Rule 10.

Duties of Customs officers in respect of shipping bills, manifests, &c.

13. After the original and duplicate have been compared and checked with the triplicate shipping bills for dutiable goods, and the duplicate shipping bills for free goods, the different parts of the duplicate manifest shall be sent by post, together with the

corresponding duplicate or triplicate shipping bills, as the case may be, to the Custom Collector at the ports to which they respectively relate, and the original export manifests shall be retained for use in conjunction with the original shipping bills in recording export statistics.

Entry and Discharge.

Extract from cargo book to be presented on Customs House.

14. Within 24 hours after arrival in any Customs port, final or intermediate, a duly authenticated extract from the cargo book kept on board as required by Rule 4, showing all cargo, free or dutiable, to be discharged, whether for landing or transhipment at that port, shall be presented at the Customs House, together with the duplicate shipping bills referred to in Rule 9 for all dutiable cargo comprised in the extract which may have been shipped at Customs ports.

Note.—The form of the extract may be modified by the substitution of columns for record of presentation of bill of entry and final clearance of dutiable goods, for columns 7 and onward in the form of cargo book.

Extracts from cargo book or boat notes to be furnished for checking discharge of cargo.

15. At ports where the cargo is to be discharged direct on to a wharf, a duplicate of the extract from the cargo book shall be furnished for use in checking the cargo as it is landed. When the cargo has to be discharged into boats, the duplicate copy may be dispensed with, but a boat note showing clearly all particulars necessary to the identification of the packages, and signed by a responsible officer of the ship, shall accompany each boat load ashore :

Provided that at ports of call where the extract from the cargo book to be put in under Rule 14 or a list of the cargo is handed to the Customs officer on board, or accompanies the goods ashore, no boat notes or duplicate extract from the cargo book need be insisted upon.

Conditions as to discharge at certain ports in Bengal and Madras.

16. At ports in the Lower Provinces of Bengal and at ports in the Madras Presidency (the chief port of Madras excepted) discharge may be commenced as soon as the vessel drops anchor, when free cargo may be landed at any time, day or night, without special permission or supervision, but no cargo from any foreign port and no cargo from any Customs port, which was transhipped from a foreign port, shall be discharged except under the written authority of the proper officer of Customs.

In the Bombay Presidency.

17. At ports in the Bombay Presidency discharge may be commenced as soon as the vessel drops anchor, and cargo, whether dutiable or free, may be landed at any time, day

or night, except on Sundays and holidays, without special permission or supervision, except in respect of work at wharves where supervision may be necessary out of hours: provided that the agents shall be responsible that dutiable cargo shall be covered by separate boat notes or lists if the cargo is discharged by boat and stacked separately on the wharf, and that it shall only be delivered on production of bills of entry duly passed by the Customs Department, and on payment of any duty that may be due upon them.

Bills of entry.

18. These bills of entry shall be in the usual form for goods imported by foreign-going vessels, and shall be granted upon the extract from the cargo book filed at the Customs House as required by Rule 14, after check, if the goods are said to have come from a Customs port, with the shipping bills filed with the extract.

NOTE.—*See* note to Rule 14.

At ports of Madras.

19. At the ports of Madras, subject to the right of the Master Attendant to regulate the boat traffic on considerations of weather, goods may be landed on the beach or at the pier at any hour between 6 A.M. and 6 P.M. of sunrise and sunset, but not afterwards, unless the cargo boats have left the ship's side by 6 o'clock P.M., in which case they shall be entitled to discharge at the pier up to 6 P.M. on Sundays and holidays as well as on ordinary work days. The Collector of Sea Customs may, at his discretion, extend the time for the landing of goods on good cause for granting the extension being shown. The regulated fees must be paid to the subordinates of the Customs and Marine Departments in accordance with the prescribed rules in consideration of the extra labour entailed, whenever they are called upon to work overtime or on Sundays and holidays under the orders of the officer in charge of the Customs House.

20. Except at ports in the Lower Provinces of Bengal free cargo may be removed by the owners as soon as it has been checked off on the extract from the cargo book furnished for the purpose or cargo list, or boat notes, as contemplated in Rule 15; when the cargo has not been checked off on the original extract from the cargo book, the cargo list, duplicate extract or boat note used, for the purpose, as the case may be, shall be retained for subsequent comparison with the original extract from the cargo book.

Agents to account for discrepancies.

21. The agents of the vessel shall be bound to account, on being called upon to do so, for all discrepancies both as to free and as to dutiable cargo, and to make all amend-

ments necessary to secure the correctness of the documents put in by them.

Agents to arrange for despatch certificates from foreign ports as to shipments,

22. The agents shall further be bound to undertake that when the vessel touches at any foreign port in the course of any coasting voyage, a certificate under the signature of the chief officer of Customs at such port shall be despatched within 24 hours of her departure to the Customs Collector of every Customs port for which she has taken in cargo at such foreign port, giving number and description of packages, numbers and marks they bear, and a general description of their contents.

and as to discharge of goods under bond or on drawback.

They shall also be bound to furnish to the chief Customs officer of any Customs port from which any goods may have been shipped under bond for Customs or Excise duty or under claim for drawback, for any foreign port, a certificate from the chief Customs officer of the said foreign port showing particulars of discharge of such goods.

Conditions as to Transhipment applicable to all Ports elsewhere than in the Lower Provinces of Bengal.

Separate entry for transhipment,

23. All transhipment cargo to be discharged or received by a vessel sailing under a general pass shall be separately entered as such in the cargo book of such vessel, and in the extract from the cargo book, or the export general manifest to be put in under Rule 14 or 12 respectively, as the case may be.

Discharge of transhipment goods to be entered on boat notes with counterfoils,

24. The particulars of all cargo discharged for transhipment shall be entered by the Customs officer on board the discharging vessel, or if there be no Customs officer, then by a responsible officer of the ship in a boat note or boat notes with counterfoils, and no such cargo shall be received on board without a boat note, which shall be endorsed by the receiving officer in the same manner as a shipping bill.

Distinct for free and dutiable goods respectively.

Separate boat notes shall be given for free and dutiable goods respectively, those for the latter being rendered readily distinguishable by having the word "dutiable" printed across the face in large type in red ink.

Counterfoils how to be dealt with.

25. The counterfoils shall be sent to the Customs House before the vessel sails, and shall be afterwards checked with the inward extract from the Cargo book, put in by the

discharging ship under Rule 14, and if the goods are from a Customs port or Indian foreign port, with the export manifest and shipping bills, or the certificate of shipment, received from such port as provided by Rules 12 and 22.

Boat notes to be presented by Agents.

26. The boat notes shall also be sent ashore and shall be presented by the agents of the receiving ship in support of the export general manifest to be put in by them after the vessel's departure, as provided by Rule 12. If the goods covered by them are for a Customs port, they shall, after the export general manifest has been checked, be forwarded as accompaniments with the duplicate manifest to the port of destination. If the goods have been shipped at a Customs port, the shipping bills relating to them, received from the port of shipment, shall be sent on with the boat notes and the duplicate of the export manifest to the port of destination.

Supervision and order necessary to transhipment of dutiable goods.

27. Free goods may be transhipped as above without supervision. Dutiable goods shall not be transhipped unless otherwise directed by special order in writing, except in the presence of an officer of Customs, who shall fill in the boat notes and counterfoils required by Rule 24.

Lists of transhipped goods by receiving vessel.

28. If any cargo on which duty has to be recovered at the port of discharge shall have been transhipped for any Customs port, the master of the receiving vessel shall, before he sails, present to the Customs officer on board a list in duplicate of all such cargo received by him for each such port. The Customs officer after verifying the lists shall retain one copy and return the other to the master for presentation on arrival to the Customs authorities at the port of destination.

In the case of dutiable transhipment goods from a Customs port the duplicate shipping bills brought on by the discharging vessel shall be transferred to the master of the receiving vessel with the copy of the transhipment list of goods on which duty is to be recovered, for presentation at the Customs port of discharge.

29. Transhipments of dutiable goods from foreign-going vessels shall be subject to general rules as to liability to fees and necessity for tranship permits before transhipment is allowed.

Transhipment rules in Lower Provinces of Bengal.

30. The foregoing conditions 23 to 29 are not applicable to ports in the Lower Provinces of Bengal. At those ports goods for transhipment shall be subject to the following conditions :—

Notification by the Government of Bengal, dated 26th November 1883.

"1. Applications for the transhipment of free goods should be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued, without any charge.

"2. Applications for the transhipment of dutiable goods should be presented to the proper officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees payable under Section 133 of the Act, on the following scale for the port of Calcutta:—

For each transhipment between the hours of 8 A.M. and 5 P.M.—

	Rs.	a.	p.
On packages not exceeding 50 in number, each	0	4	0
On every ten or less than ten packages in excess of 50...	1	0	0

"3. When transhipments of dutiable goods are not completed before 5 P.M., an additional fee of Rs. 4 will be charged.

"4. Chittagong.—The transhipment fees payable on dutiable goods are as follow:—

	Rs.	a.	p.	
For single packages...	0	8	0	per package.
For goods in bulk ..	6	4	0	per 100 maunds."

Notice by the Collector of Customs, Calcutta, dated 27th June 1882.

"Until further notice the transhipment of free goods will be allowed without the attendance of a preventive officer and without any charge. It will still, however, be necessary to obtain the permission of the Collector of Customs for transhipment under Section 128 of Act VIII of 1878.

"2. Unless it is clearly shown by the manifest or other document produced that the goods to be transhipped are free goods, they will, for the purpose of transhipment, be treated as dutiable goods, and fees charged accordingly.

"3. In the case of free goods, as soon as the transhipment is completed, the transhipper should return the pass to the Collector of Customs with an endorsement showing the number of packages transhipped, and the marks and numbers of the packages, if any, short transhipped.

"4. In the case of dutiable goods, the fees for transhipment will be the same as heretofore, with the exception that the extra fee of Rs. 4 per diem for work after the first day will not be charged so long as the regulation working hours from 8 A.M. to 5 P.M. are not exceeded.

"5. There will be a special form of transhipment pass for free goods, the present form being used for dutiable goods."

Stores.

31. No stores shall be transhipped from any foreign-going vessel to any vessel sailing under a general pass except with the permission of the proper officer of Customs.

Passengers' Baggage.

32. Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book and extracts therefrom to be presented under Rule 14, and to see that no such baggage is landed out of hours at any Customs port unless it has been passed by a Customs officer on board.

APPENDIX A.

Form for General Pass.

This General Pass is granted to the S. S.

of Register

No. , Tons , belonging to

under the provisions of Section 164 of the Sea Customs Act VIII of 1878.

This pass shall be in force until the 31st day of July 189 , inclusive, subject to the power of revocation vested in the Chief Customs Authority of this Presidency by clause 3 of the said section, and to the due observance, by the master, owners or agents, of all obligations imposed upon vessels sailing under a general pass for the time being in force, and of all the conditions on which this pass is granted and which are more particularly set forth in the (printed) statement thereof herewith delivered, and shall, so long as it is current, entitle the said S. S.

to the benefit of all facilities provided by such rules for entry and lading, discharge and clearance at all ports for which it is valid, as specified below.

Provided that this pass shall not be valid for any voyage or voyages which the said S. S.
may make otherwise than as a regular coasting vessel during the period of its currency.

Dated }
189. }

Collector of Customs.

Extended to 31st July 189 .

Collector of Customs.

Ports for which this Pass is valid.

All Customs ports throughout British India,

or

All Customs ports throughout